



# Annual Report 2001

Kathleen Connell, Chair  
B. Timothy Gage, Member  
John Chiang, Member

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California Franchise Tax Board

# FRANCHISE TAX BOARD

Gerald H. Goldberg, Executive Officer

A report of the 2001 calendar year activities of the Franchise Tax Board prepared in September 2002. This report includes statistics of income compiled from the 2000 returns of individuals and corporations and the 2001 assistance claims of homeowners and renters, most of which were processed during 2001.

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# Introduction

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## The Franchise Tax Board

The Franchise Tax Board administers California's Personal Income Tax Law, Corporation Tax Law, and Homeowner and Renter Assistance Law, which are elements of the California Revenue and Taxation Code.

During 2001, the three-member board was chaired by State Controller Kathleen Connell. The other board members were Claude Parrish, Chair of the Board of Equalization, and B. Timothy Gage, Director of the Department of Finance.

Gerald H. Goldberg, the Board's appointed Executive Officer, directed the activities of approximately 4,920 permanent full-time employees and approximately 2,470 seasonal employees. FTB has offices located throughout California and in Texas, Illinois, and New York.

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Item	1999 Taxable Year (Filed in 2000)	2000 Taxable Year (Filed in 2001)	Percent Change
Number of Returns	13,126,133	13,440,952	2.4
Number of Taxable Returns	8,522,927	8,876,251	4.1
Taxable Income	\$ 609,167,211	\$ 706,585,808	16.0
Total Tax Liability	\$ 33,106,157	\$ 40,369,831	21.9

***Personal  
Income Tax  
(Full-Year  
California  
Residents)\****

Item	Income Years Ending in 1999	Income Years Ending in 2000	Percent Change
Number of Returns	481,036	497,844	3.5
Income Reported for Taxation	\$ 45,319,141	33,859,625	-25.3
Total Tax Liability	\$ 5,305,286	5,912,634	11.4

***Bank and  
Corporation  
Tax\****

Item	2000 Claim Year**	2001 Claim Year***	Percent Change
Number of Claimants	633,544	605,793	-4.4
Amount of Assistance	\$ 309,445	\$ 175,235	-43.4
**See the HRA discussion regarding the one-time 150% payment increase.			
***See the HRA discussion regarding the one-time 45% payment increase.			

***Homeowner  
and Renter  
Assistance\****

\* Dollars in thousands

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## **The Year in Review**

During the 2001 calendar year, FTB processed the 2000 tax returns of individuals and business entities and the 2001 claims of homeowners and renters.

The Personal Income Tax Program experienced a 2.4 percent increase in the number of returns filed and a 4.1 percent increase in the number of taxable returns filed. Taxable income increased by 16.0 percent and total tax liability increased by 21.9 percent.

The Corporation Program saw the number of returns filed increase by 3.5 percent. California net income decreased by 25.3 percent and total tax liability increased by 11.4 percent.

The Homeowner and Renter Assistance Program experienced a 43.4 percent decrease in assistance paid and a 4.4 percent decrease in the number of claimants.

More information about the department's programs is presented in other sections of this report.

Legislation enacted in 2001 had an impact on the disaster loss deduction, child support enforcement, child care program credit, net operating loss deduction carryovers, nonresident taxation, low-income housing credit, HRA, and enterprise zones. Also, California added one new Voluntary Contribution Fund: The Lupus Foundation of America, California Chapters Fund.

For more information about these measures and other legislation enacted in 2001, see the legislation section.

For detailed information about personal income tax, bank and corporation tax, and homeowner and renter assistance, see the attached appendices to this report.

During 2001, the department implemented or participated in significant technological initiative projects to improve the efficiency of the department's programs. These included the Direct Filing Portal for e-business. The new filing portal provides taxpayers with citizen-to-government electronic transactions that are direct, convenient, and secure. Taxpayers who choose to file via the portal use commercial software to prepare their returns. Participating tax preparation software companies help customers transmit their data to the Franchise Tax Board via an individual, online session. Taxpayers who use the portal are able to find out if their return was received and the status of their refund in two ways: they can use their commercial software to retrieve an acknowledgement or they can log on to FTB's website to view the acknowledgement information.

## **General Fund**

The programs administered by the department collected almost \$48.6 billion, representing 64.7 percent of the General Fund revenue for 2001.

The Personal Income Tax Program accounted for 57.4 percent of the General Fund and the Corporation Tax Program accounted for 7.3 percent.

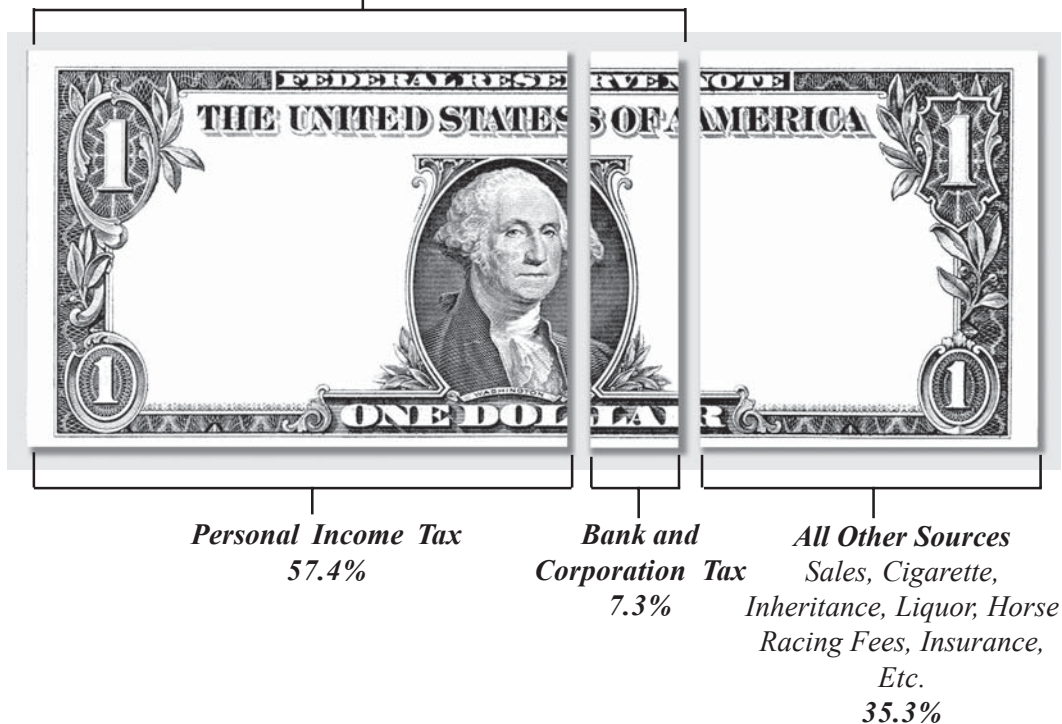
## General Fund

	2000		2001		Percent Change
	Amount (Millions)	Percent Of Total	Amount (Millions)	Percent Of Total	
Personal Income Tax	\$ 41,485.2	56.3	\$ 43,103.7	57.4	3.9
Bank and Corporation Tax	6,763.0	9.2	5,478.5	7.3	-19.0
Subtotal	<u>\$ 48,248.2</u>	65.5	<u>\$ 48,582.2</u>	64.7	0.7
Retail Sales and Use Tax	21,487.5	29.2	21,087.2	28.1	-1.9
Estate, Gift, and Inheritance Tax	867.2	1.2	1,147.0	1.5	32.3
Insurance Company Tax	1,324.9	1.8	1,544.8	2.1	16.6
Cigarette Tax	130.9	0.2	123.1	0.2	-6.0
Alcoholic Beverage Excise Tax	286.2	0.4	289.4	0.4	1.1
Horse Racing Fees	6.0	0.0	4.5	0.0	-25.0
Other Revenues Plus Interest on Investments	1,271.2	1.7	2,294.1	3.1	80.5
Subtotal	<u>\$ 25,373.9</u>	34.5	<u>\$ 26,490.1</u>	35.3	4.4
Total	<u>\$ 73,622.1</u>	100.0	<u>\$ 75,072.3</u>	100.0	2.0

\*Derived from the monthly State Controller's Cash Receipts and Disbursements Report. These figures are not directly comparable to the data in the Personal Income Tax and Bank and Corporation Tax Appendices, which are expressed on a taxable year basis. Totals may not add due to rounding.

**Calendar Year  
Collections:  
Cash Basis\***

## Franchise Tax Board 64.7%



**General Fund  
Revenues: 2001  
Calendar Year**

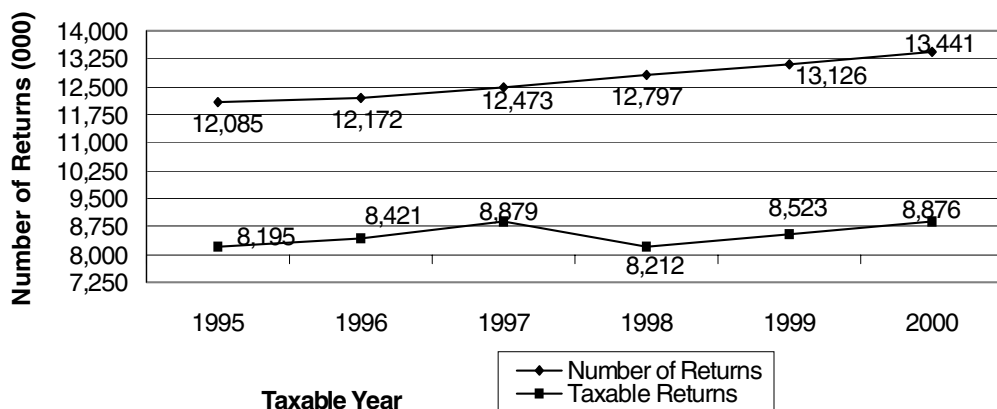
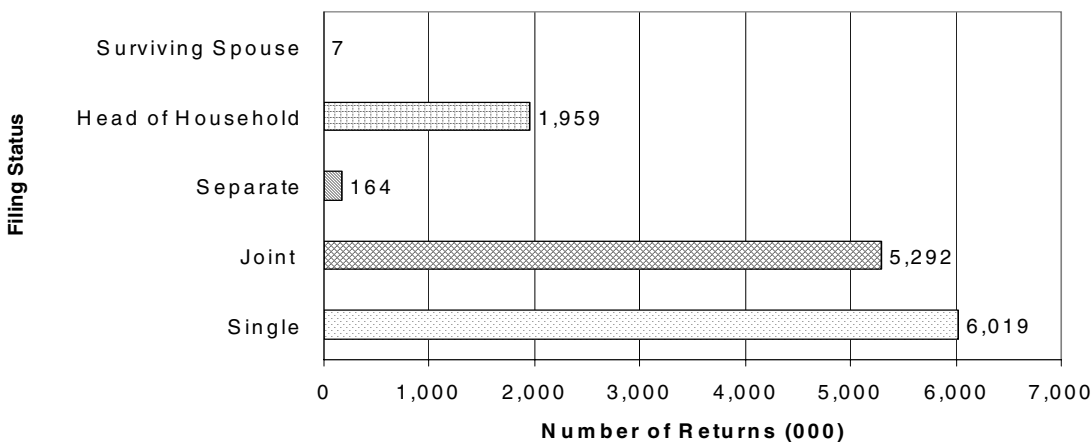


# Personal Income Tax

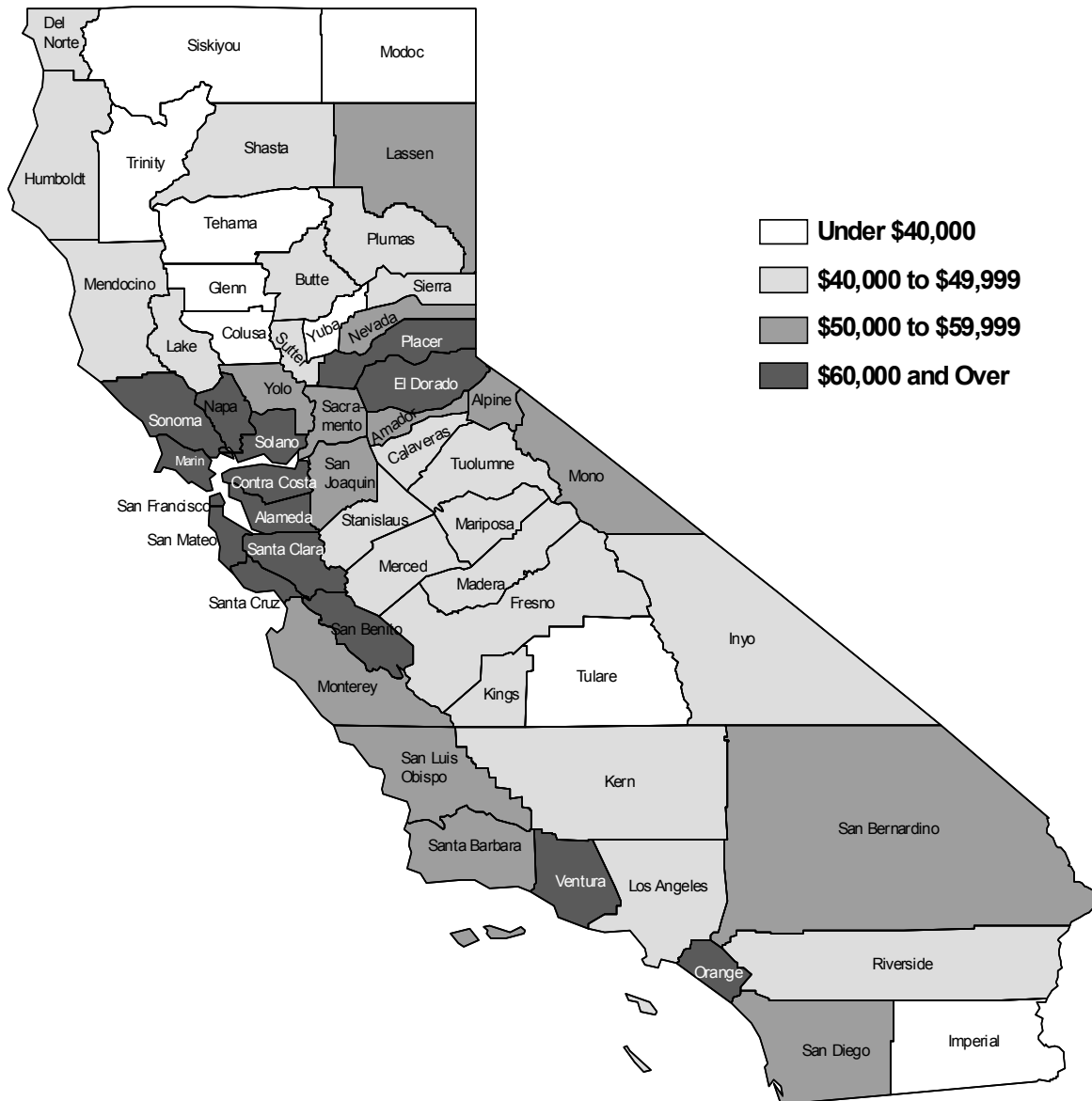
## Introduction

The 13.4 million 2000 California full-year resident personal income tax returns filed represent an increase of 2.4 percent, or 315,000 returns, from 1999. This total consisted of more than 6 million single filers, nearly 5.3 million married joint filers, more than 1.9 million head of household filers, more than 164,000 married separate filers, and nearly 7,000 surviving spouse filers. Of the 13.4 million returns filed, nearly 1.6 million were Form 540 2EZ, over 3.4 million were Form 540A (short form), and approximately 8.5 million were Form 540 (long form). Over 2.4 million tax returns were filed electronically in 2001, an increase of 5.4% from 2000. The amount of self-assessed taxes was almost \$40.4 billion, an increase of 21.9 percent over the previous year.

The statewide median adjusted gross income for all filers increased from \$29,376 in 1999 to \$31,122 in 2000, a 5.9 percent increase from the previous year. For taxpayers filing jointly, the statewide median income increased from \$54,770 in 1999 to \$57,979 in 2000, a 5.9 percent increase. For the past 29 years, the Bay Area counties of Marin, Santa Clara, San Mateo, and Contra Costa have consistently reported the highest median incomes. Marin County had the highest median income for joint returns in 2000, reporting \$101,660, while Imperial County had the lowest, reporting \$28,550. The highest median income for all filers was also in Marin County, at \$46,696.



*Median Adjusted Gross Income of Joint Returns by County: 2000 Taxable Year*



STATEWIDE MEDIAN  
ADJUSTED GROSS INCOME  
of JOINT RETURNS: \$57,979

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The largest gains in median income were reported in Santa Clara County, with an 11.9 percent increase for all filers, and 10.3 percent increase for joint filers. All counties experienced an increase in median income for the “all returns” and “joint returns” categories in 2000.

### **Data Sources**

The county data presented in Appendix B, Tables 6 and 7, the credit information presented in Table 9, and the voluntary contribution table in this section are derived from FTB’s Tax Return Master File. The Tax Return Master File includes data from all 2000 individual tax returns. All other tables in this section and in Appendix B are generated from data gathered from a stratified random sample of personal income tax returns filed during the 2001 filing season. This section and the majority of the Appendix B tables summarize only 2000 California resident tax returns filed during 2001. However, part-year resident and nonresident data are summarized separately in Appendix B Table 4G.

Sample selection is based on a combination of criteria, including the amount of both state and federal adjusted gross income (AGI) and the relative magnitude of California adjustment items. Information was collected from 123,195 resident returns for the 2000 taxable year.

### **Indexing**

Since 1978, California law has provided for the adjustment of tax brackets, standard deductions and exemption credits to reduce the effect of inflation on average tax rates. The tax brackets were initially adjusted by the percentage of change in the California Consumer Price Index in excess of three percent. Beginning in 1980, the three-percent threshold was removed.

The 2000 inflation adjustment factor was 3.7 percent. This indexing adjustment applied to: exemption credits, standard deductions, some tax credits, limitations on exemption credits and itemized deductions, and the tax brackets.

### **Adjusted Gross Income (AGI)**

California taxpayers are required to compute federal AGI by completing their federal tax return before determining California AGI. To determine federal AGI, taxpayers must subtract federal adjustments from federal income. Once the taxpayer has determined federal AGI, the taxpayer makes California adjustments, both additions and subtractions, to federal AGI to determine California AGI. The chart on page 14 illustrates the process used to arrive at California AGI.

The combined total federal income of full-year resident California taxpayers for 2000 was \$849.7 billion. Major sources of income in descending order included: wages and salaries, capital gains, business income, pensions and annuities, distributions from partnerships and S corporations, interest, and dividends.

Increases were noted for all major sources of income. Of particular note were the increases in wages and salaries of \$65.6 billion (13.4 percent), and net sale of capital assets of \$24.1 billion (25.7 percent).

Reductions to federal income due to adjustments amounted to over \$8.6 billion and included: payments to tax deferred retirement accounts and self-employed health plans, job related moving expense, one-half of self-employment tax, penalty for early withdrawal of savings, and alimony paid.

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## 2000 Personal Income Tax Components

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### Income From All Sources

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**Minus Exempt Income (examples):** •Nontaxable Social Security and Railroad Retirement •Insurance Proceeds •Bequests and Gifts •Public Assistance •IRA and Keogh Interest •Interest on Certain State and Local Government Obligations •Scholarships and Fellowships

**Equals Gross Income:** •Salaries and Wages •Taxable Interest •Dividends •Taxable State and Local Income Tax Refunds •Alimony Received •Business Income or Loss •Capital Gain or Loss •Taxable IRA Distributions •Taxable Pensions and Annuities •Rents and Royalties •Partnership Income or Loss •Estate and Trust Distributions •S Corporation Distributions •Farm Income •Unemployment Compensation •Taxable Social Security Benefits •Other Income •Lottery Winnings

**Minus Adjustments to Income:** •IRA Contributions •One-Half of Self-Employment Tax •Self-Employed Health Insurance Deduction •Retirement Plan Deductions •Penalty on Early Withdrawal of Savings •Alimony Paid •Moving Expense •Student Loan •Medical Savings •Foreign Earned Income Exclusion

### Equals Federal Adjusted Gross Income

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**Minus Federal Income Exempt from State Tax:** •State Income Tax Refund •Unemployment Compensation •Taxable Social Security Benefits •Nontaxable Interest and Dividend Income •Railroad Retirement and Sick-Pay •California Lottery Winnings •Fringe Benefits •IRA Distributions •Basis Recovery of IRAs, Pensions and Annuities •Differences in Passive Activities •Differences in Depreciation and Amortization •Differences in Capital Gain or Loss •Differences in Other Gain or Loss •Differences in Net Operating Loss •Reward from Crime Hotline •Income from Recycling Beverage Containers •Rebates from Water Agencies •Dividends from Controlled Foreign Corporations •Net Interest Income for Zone Businesses

**Plus State Income Exempt from Federal Tax:** •Interest on State or Municipal Bonds From Other States •Fringe Benefits •Differences in Passive Activities •Differences in Depreciation and Amortization •Differences in Capital Gain or Loss •Differences in Other Gain or Loss •Differences in Net Operating Loss •Income Exempted by U.S. Treaty •Foreign Earned Income Exclusion

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### Equals California Adjusted Gross Income

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**Minus Deductions:** •California Standard Deduction or Federal Itemized Deductions: Adjusted for Differences in California Medical and Dental Expenses •California Income Tax Paid •Interest Paid •Contributions •Casualty and Theft Loss •Employee Business Expense •SDI •Foreign Taxes •Adoption Related Expenses •Contribution of Stock to Private Foundations •Miscellaneous Deductions

### Equals California Taxable Income

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### Calculate Tax Rate from Tax Rate Schedule

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**Minus Tax Credits** (Credits are allowable only after applicable limitations based on the tentative minimum tax): •Personal •Dependent •Blind •Senior •Senior Head of Household •Dependent Parent •Prison Inmate Labor •Enterprise Zone Employee •Joint Custody Head of Household •Low-Income Housing •Enterprise Zone Hiring and Sales Tax •Research •Taxes Paid to Other States •Employer Child Care Program and Contribution •Prior Year Alternative Minimum Tax •Child Adoption •Manufacturer's Investment •Salmon and Steelhead Trout Habitat Restoration •Local Area Military Base Recovery Area •Manufacturing Enhancement Area •Targeted Tax Area •Renter's •Disabled Access •Enhanced Oil Recovery •Farmworker Housing •Transportation of Donated Agricultural Products •Community Development Qualified Deposit •Rice Straw •Miscellaneous Carryovers from Expired Credits

**Plus Other Taxes:** •Alternative Minimum Tax •Tax on Early Use of IRA, Keogh or Annuity Contract •Tax on Accumulation Distributions of Trusts •Credit Recapture

### Equals Total Tax Liability

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**Minus Prepayments and Payments:** •Withholding •Estimated Tax •Extensions •Excess SDI

### Plus Voluntary Contributions

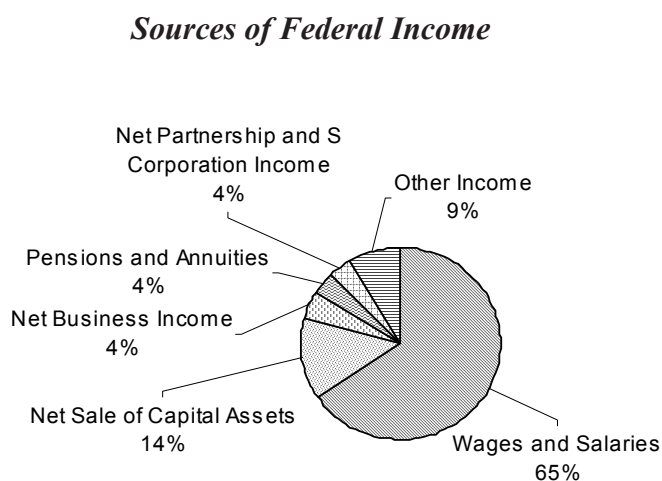
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### Equals Overpayment or Balance Due

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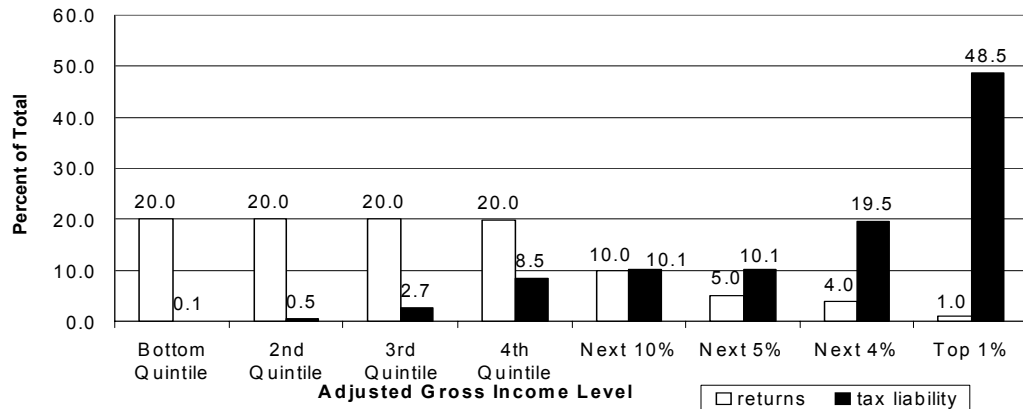
Item	1999 Taxable Year	2000 Taxable Year	Percent of Total Income	Percent Change
	Amount (Millions)	Amount (Millions)		
<b>Federal Income:</b>				
Wages and Salaries	\$ 490,324.9	\$ 555,949.5	65.4	13.4
Interest	21,476.9	24,659.8	2.9	14.8
Dividends	15,720.3	18,411.1	2.2	17.1
Pensions and Annuities	32,463.9	34,266.6	4.0	5.6
Net Business Income	35,616.1	38,208.8	4.5	7.3
Net Sale of Capital Assets	93,840.1	117,965.8	13.9	25.7
Net Rent and Royalty Income	4,596.7	5,448.7	0.6	18.5
Net Partnership and S Corporation Income	28,052.2	29,931.4	3.5	6.7
Net Estate and Trust Income	1,972.3	2,131.5	0.3	8.1
Net Farm Income	- 656.7	- 937.9	-0.1	-42.8
Net Other Income <sup>1</sup>	20,617.6	24,504.3	2.9	18.9
<b>Total Federal Income</b>	<b>\$ 743,831.9</b>	<b>\$ 849,679.3</b>	<b>100.0</b>	<b>14.2</b>
Total Federal Adjustments	\$ 8,236.4	\$ 8,641.7	1.0	4.9
<b>Total Federal Adjusted Gross Income (AGI) <sup>2</sup></b>	<b>\$ 735,029.0</b>	<b>\$ 842,116.7</b>		<b>14.6</b>
<b>California Adjustments:</b>				
Schedule CA Subtractions	\$ 27,082.2	\$ 26,852.4		-0.8
Schedule CA Additions	13,716.7	14,261.6		4.0
<b>Total California Adjustments</b>	<b>\$ -13,365.5</b>	<b>\$ -12,590.8</b>		<b>-5.8</b>
<b>Total California AGI Reported</b>	<b>\$ 721,662.2</b>	<b>\$ 829,547.0</b>		<b>14.9</b>
* Totals may not add due to rounding.				
<sup>1</sup> Includes all other federal income, miscellaneous taxpayer entries and unclassified amounts.				
<sup>2</sup> Total Federal AGI does not equal Total Federal Income minus Total Federal Adjustments, because it is derived from the state return, while federal income and federal adjustments are derived from the federal return.				

***Personal  
Income Tax:  
Sources of  
Adjusted Gross  
Income\****

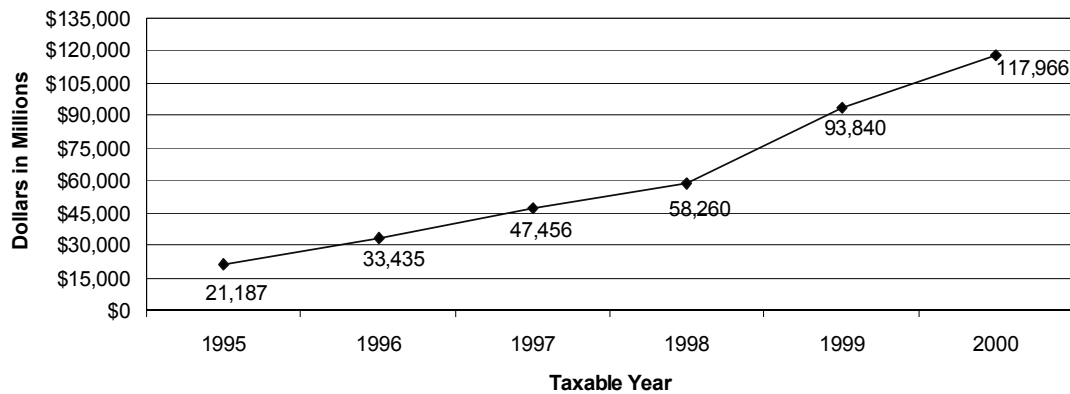


California taxpayers reported total federal AGI of \$842.1 billion. From federal AGI, taxpayers subtracted \$26.9 billion and added \$14.3 billion in California adjustments. Subtractions result from differences between federal and state tax treatment of: state income tax refunds, unemployment compensation, social security benefits, California nontaxable interest income, California lottery winnings, IRA distributions, pensions and annuities, passive activity losses, depreciation and amortization, capital gain/loss, and others. Additions result from differences between federal and state tax treatment of: interest on state and municipal bonds issued by a state other than California, net operating loss, passive activity

**Personal  
Income Tax:  
Returns and  
Tax by AGI  
Level**



**Personal  
Income Tax:  
Capital Assets  
History**



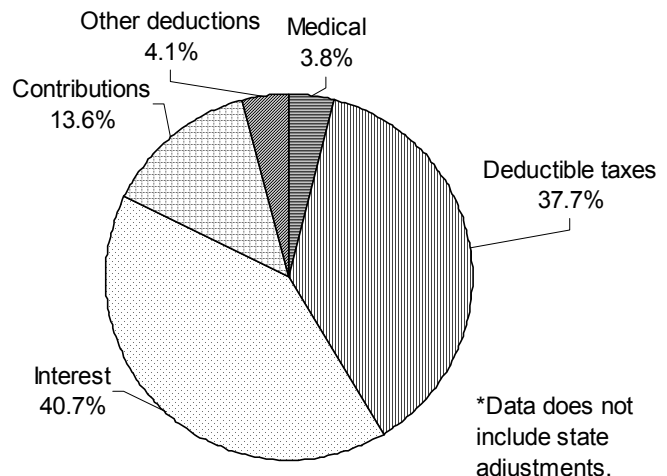
losses, depreciation and amortization, capital gain/loss, and others.

For 2000, total California AGI reported by resident taxpayers was \$829.5 billion, a 14.9 percent increase from 1999.

Capital gains income showed a strong 26 percent increase from 1999, growing from 12.6 percent to 13.9 percent of total income. It has more than doubled between 1998 and 2000. Wages and salaries, the largest income category, grew by over \$65 billion or 13.4 percent from 1999.

Tax liability was unevenly spread among income groups. The top 1 percent of returns based on AGI accounted for over 48 percent of all tax liability. The top 5 percent paid 68 percent of all tax.

**Sources of Federal Itemized Deductions\***



Type of Deduction	1999 Taxable Year	2000 Taxable Year		
	Amount (Millions)	Amount (Millions)	Percent of Total	Percent Change
Medical Deductions	\$ 4,365.1	\$ 5,469.3	3.8	25.3
Deductible Taxes:				
State and Local Income Tax	31,734.2	40,060.3	28.1	26.2
Real Estate Tax	10,757.3	11,940.6	8.4	11.0
Personal Property Tax	1,179.8	1,278.4	0.9	8.4
Other Taxes	441.4	459.3	0.3	4.1
Total Taxes	\$ 44,112.6	\$ 53,738.7	37.7	21.8
Interest:				
Mortgage Interest	49,482.4	54,278.8	38.0	9.7
Other	3,218.5	3,858.9	2.7	19.9
Total Interest	\$ 52,700.9	\$ 58,137.6	40.7	10.3
Contributions:				
Cash	10,444.9	11,994.0	8.4	14.8
Non-cash	6,496.1	8,326.5	5.8	28.2
Carryover from Prior Year	2,586.9	2,863.7	2.0	10.7
Total Contributions <sup>1</sup>	\$ 16,504.7	\$ 19,445.2	13.6	17.8
Casualty and Theft Loss	160.3	145.2	0.1	-9.4
Miscellaneous Deductions	8,530.9	10,006.9	7.0	17.3
Adjustments to Federal Deductions <sup>2</sup>	- 3,436.2	- 4,248.9	-3.0	23.7
Total Federal Itemized Deductions	122,938.3	\$ 142,693.9	100.0	16.1
California Adjustments <sup>3</sup>	- 29,961.8	- 37,534.7		25.3
Adjustments to California Deductions <sup>2</sup>	- 3,837.5	- 5,900.1		53.7
Total California Itemized Deductions	\$ 89,139.0	\$ 99,259.2		11.4
* Totals may not add due to rounding.				
<sup>1</sup> Total does not equal the sum of the detail because total contributions are limited generally to 50 percent of adjusted gross income.				
<sup>2</sup> This amount is the result of taxpayers itemizing their deductions for either state or federal purposes, but not both.				
<sup>3</sup> This amount is composed mostly of state income tax payments not deductible for state purposes.				

*Personal  
Income Tax:  
Itemized  
Deductions by  
Type\**

## Deductions

The standard deduction for 2000 was \$2,811 for single or married filing separate filers. For married filing jointly, head of household, and surviving spouse filers, the standard deduction was \$5,622.

The total amount of standard deductions claimed by resident California taxpayers was \$32.7 billion for the 2000 taxable year, a 3.8 percent increase from the 1999 taxable year.

When a taxpayer's deductions exceed the standard deduction, the taxpayer benefits from claiming itemized deductions. However, limitations do apply to some itemized deductions. The medical expense deduction is limited to the amount that exceeds 7.5 percent of federal AGI. Also, total itemized deductions of high-income taxpayers are

reduced to some extent according to recapture rules. Miscellaneous itemized deductions are limited to the amount that exceeded 2 percent of AGI.

About 5.2 million returns (38.6 percent) filed for the 2000 taxable year included state itemized deductions. The total amount of itemized deductions claimed after federal and California adjustments for 2000 was \$99.3 billion, 11.4 percent more than 1999. Of note for 2000 were significant increases in non-cash contributions (28.2 percent), itemized deductions of state and local income tax (26.2 percent), and medical deductions (25.3 percent).

## Taxable Income

California taxable income after deductions totaled \$706.6 billion in 2000, compared to \$609.2 billion in 1999. This represented a 16.0 percent increase.

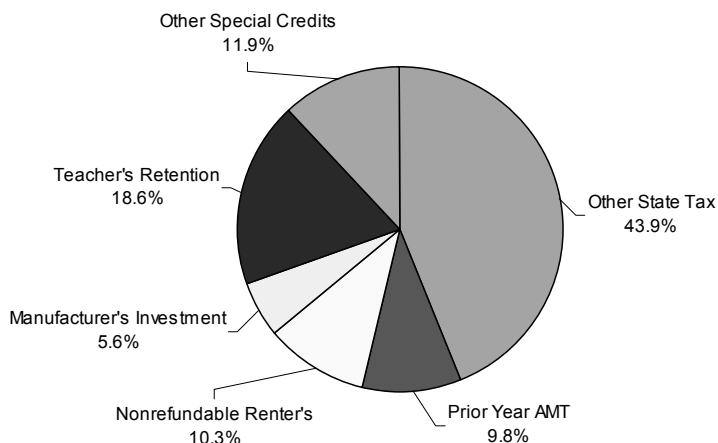
## Tax Credits

The total amount of tax credits claimed by Californians for 2000 was over \$4.4 billion, nearly \$428 million more than 1999. This represented an increase of 10.6 percent. The credits for personal, dependent, senior, and blind exemptions amounted to more than \$3.7 billion and accounted for 83.8 percent of the total tax credits claimed.

Most credits are limited by the alternative minimum tax (AMT). The section below provides information about credit limitations created by AMT.

Special tax credits are employed to either prevent double taxation or to promote economic or societal goals. Appendix B, Table 9 presents an enumeration of various tax credits applied for 2000. Note that, unlike data presented elsewhere in this report, information presented in Table 9 is developed from the Return Processing Master File and includes credits reported on returns of nonresident and part-year resident returns. As observed in Table 9, special credits climbed by 51 percent, or over \$286 million. Of over \$846 million of special credits applied as tax reductions, the Other State Tax Credit accounted for \$371 million, by far the largest single tax credit. Other tax credits that represented significant tax reductions included the Teacher's Retention Credit (\$157 million), Nonrefundable Renter's Credit (\$87 million), Prior Year Alternative Minimum Tax Credit (\$83 million), and the Manufacturer's Investment Credit (\$47 million). The Renter's Credit was reinstated, effective January 1, 1998,

## Special Credits by Type



after being suspended for tax years 1993 through 1997. Since the renter's credit is a nonrefundable credit that can only be used against a tax liability, in order to claim it a taxpayer must have a tax liability. Prior to tax year 1993, the renter's credit was a refundable credit regardless of tax liability.

## Alternative Minimum Tax

California tax law gives special treatment to some types of income and allows special deductions and credits for some types of expenses. The alternative minimum tax (AMT) is designed to ensure that individuals who take substantial advantage of these provisions pay at least a minimum level of tax. The AMT rate is 7 percent.

If a taxpayer is subject to AMT, the AMT is added to the taxpayer's regular tax liability. Generally, a taxpayer is subject to AMT if alternative minimum taxable income (AMTI, defined as taxable income plus AMT adjustments and preferences) totals more than \$60,923 for filers who are married filing jointly or qualified widow(er); \$45,692 for filers who are single or

head of household; and \$30,461 for filers who are married filing separate. For 2000, there were 22,700 filers who paid nearly \$241 million in AMT compared to 16,400 filers who paid \$122 million in 1999. This represented a 38.7 percent increase in the number of AMT filers and an 97.4 percent increase in the amount of AMT paid compared to 1999.

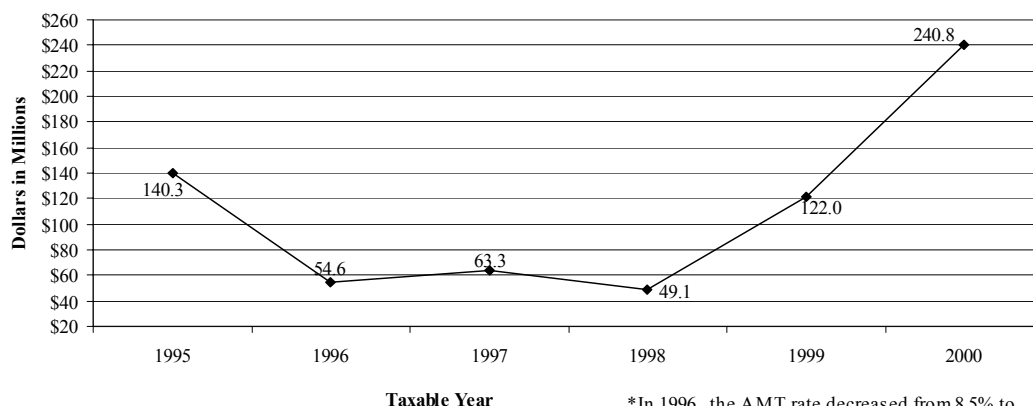
California's AMT provisions may also increase a taxpayer's regular tax, even if AMT is not owed. This may occur because most California tax credits, including exemption credits, are limited by the taxpayer's tentative minimum tax (TMT). TMT is the amount of tax calculated by multiplying AMTI minus any AMT exemption amount by 7 percent. Certain credits may reduce the regular tax to TMT; other credits may reduce the regular tax below TMT. A few credits may reduce AMT.

## Total Tax Liability

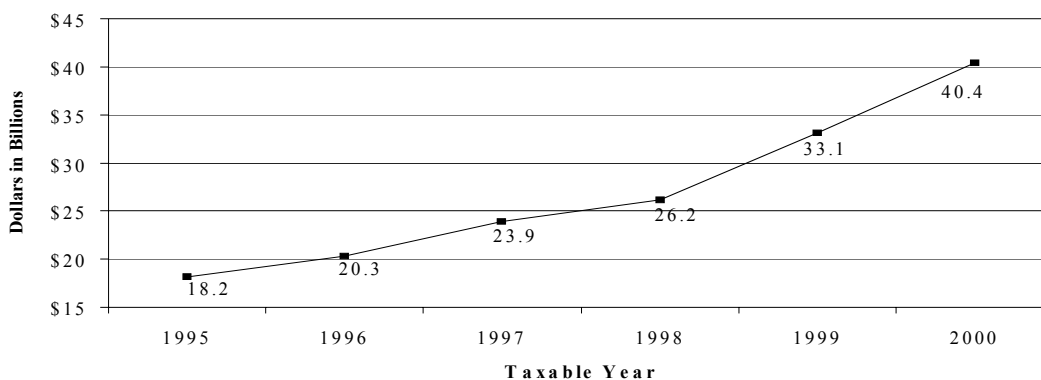
The total tax liability, after credits and other taxes, was \$40.4 billion for 8.9 million returns that reported a tax liability for the 2000 taxable year. This compared to \$33.1 billion for 8.2 million returns that reported a tax liability in 1999. The total tax liability increased 21.9 percent from 1999. The number of taxable returns filed increased by 4.1 percent.

## Payments, Withholding, Estimated Tax, SDI, and Overpayments

For 2000, \$24.0 billion in taxes were paid through wage and salary withholding. This was a 16.4 percent increase over the \$20.6 billion paid in 1999. Withholding was reported on 10.8 million



*Personal  
Income Tax\*:  
Alternative  
Minimum Tax  
History*



*Personal  
Income Tax\*:  
Total Tax  
Liability  
History*

returns and represented 59.4 percent of the self-assessed total tax liability.

Estimated tax payments of over \$15.9 billion were claimed on nearly 1.4 million returns. This was a 28.4 percent increase from the \$12.4 billion paid in 1999.

Claims for excess state disability insurance (SDI) were reported on more than 368,200 returns and totaled \$44.9 million, averaging \$122 per claim.

The amount of overpayments, before any voluntary contributions were made or any credits were applied to 2000 taxes, was \$6.2 billion on more than 8.6 million returns.

### Voluntary Contributions

Since 1982, taxpayers have been afforded the opportunity to make charitable contributions to many special causes on the state tax return. The Peace Officer Memorial Fund and Birth Defects Research Fund were added in 2000.

Of the remaining voluntary contributions on the state tax return, the highest contributions were to the California Breast Cancer Fund of more than \$623,000, the Endangered Species Account of \$601,000, and the State Children's Trust Fund of more than \$578,000.

### Refunds, Transfers, and Balances Due

The number of refunds issued was 8.3 million, an increase of 418,000 for 2000. The refund amount totaled nearly \$4.9 billion, an increase of 23.0

percent from the amount refunded for 1999. The average refund issued was \$590 per refund return.

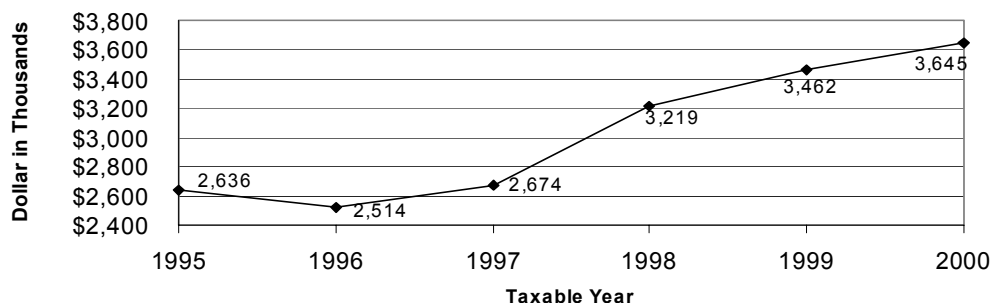
Transfers of overpayments to the 2001 taxable year totaled \$1.3 billion on over 456,000 returns, compared to \$1.2 billion on nearly 446,000 returns for 1999 that were transferred to 2000.

The number of balance due returns for 2000 was nearly 3.4 million, compared to 3.3 million in 1999, an increase of 2.1 percent. Balances due for 2000 totaled almost \$6.5 billion, compared to \$5.3 billion in 1999, a 23.8 percent increase.

### High-Income Returns

For 2000, 412,351 returns reported income of \$200,000 or more, of which 739 or 0.2 percent had no net tax liability. This represented an increase of 34.4 percent in the number of untaxed high-income taxpayers over 1999. The Enterprise Zone Credit was the greatest contributor to tax reductions for these high-income return filers. The Manufacturer's Investment Credit also contributed heavily to tax reductions for this category of taxpayer.

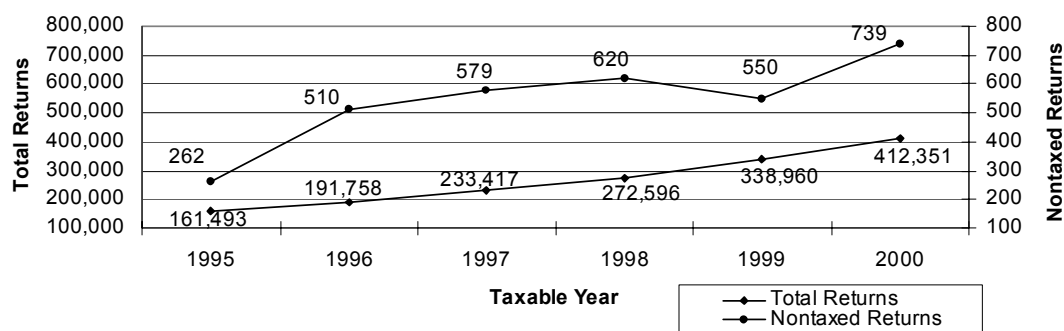
### *Personal Income Tax: Voluntary Contributions History*



Contribution	1999 Taxable Year			2000 Taxable Year		
	Number of Contributors	Amount Contributed	Average Amount Contributed	Number of Contributors	Amount Contributed	Average Amount Contributed
California Seniors Fund	38,306	\$228,797	\$5.97	34,311	\$251,351	\$7.33
Seniors Special Fund	3,992	\$50,704	\$12.70	4,095	\$47,836	\$11.68
Alzheimer's Disease Fund	51,549	410,368	\$7.96	47,939	492,104	\$10.27
Endangered Species Account	58,838	569,316	\$9.68	53,919	600,974	\$11.15
State Children's Trust Fund	59,194	488,679	\$8.26	56,132	578,365	\$10.30
Calif Breast Cancer Fund	60,730	508,642	\$8.38	58,221	623,450	\$10.71
CA Firefighter's Memorial Fund	24,397	131,859	\$5.40	20,539	131,946	\$6.42
CA Public School Library Fund	40,723	301,821	\$7.41	71	473	\$6.66
CA WW II Veteran's Fund	-	-		19,946	123,808	\$6.21
D.A.R.E. (Drug Abuse Resistance Education) Fund	28,748	153,166	\$5.33	53	347	\$6.55
CA Lung & Asthma Research Fund	-	-		28,950	182,906	\$6.32
CA Mexican American Veterans Memorial Account	15,156	63,261	\$4.17	12,448	49,454	\$3.97
Emergency Food Assistance Fund	41,086	282,297	\$6.87	34,661	293,201	\$8.46
CA Peace Officer Memorial Fund	21,294	115,446	\$5.42	18,255	122,778	\$6.73
Birth Defects Research Fund	31,287	157,818	\$5.04	24,592	146,336	\$5.95
<b>Total</b>	<b>475,300</b>	<b>\$ 3,462,174</b>	<b>\$7.28</b>	<b>414,132</b>	<b>\$ 3,645,329</b>	<b>\$8.80</b>

\*The data presented in this table include all types of returns, but did not include administrative cost adjustment. Also, the data in this table were derived from FTB's Tax Return Master File. The Tax Return Master File included data from all 1999-2000 resident, part-year, and nonresident tax returns. Therefore, the data reflected herein were different from the sample data presented in Appendix B, Table 4A.

***Personal  
Income Tax:  
Voluntary  
Contributions\****



***Personal  
Income Tax:  
High-Income  
Returns  
History***

***Personal Income Tax***

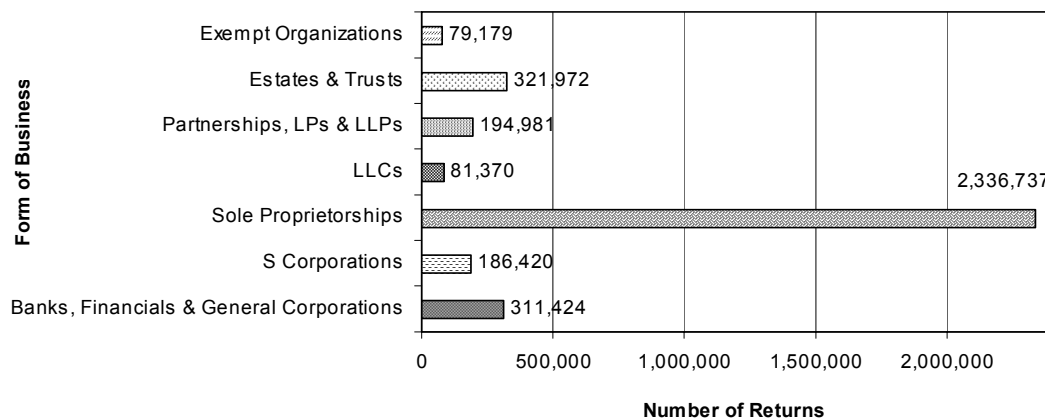
***Personal  
Income Tax:  
Largest  
Deduction or  
Credit on 2000  
Nontaxed  
High-Income  
Returns<sup>1</sup>***

Item	Number of Returns	Percent of Total <sup>2</sup>
E Z Hire, Sales, Use Tax Credit	159	21.5
Manufacturer's Investment Credit	112	15.2
LA Revitalization Zone	80	10.8
Miscellaneous Deductions	64	8.7
Research And Development Credit	47	6.4
Prior Year Minimum Tax Credit	42	5.7
Other State Tax Credit	32	4.3
Casualty Loss	29	3.9
Medical Expense Allowed	29	3.9
Cash Contributions	21	2.8
Contribution Carryover	18	2.4
Investment Interest	18	2.4
Mortgage Interest-Inst.	17	2.3
State Tax Refund	16	2.2
Non-Cash Contributions	14	1.9
Low Income Housing Credit	8	1.1
Expenses Allowed	7	0.9
Residential Rental & Farm Sales Credit	7	0.9
Solar Energy Credit	*	*
Real Estate Tax	*	*
Targeted Tax Area	*	*
Recycling Equipment Credit	*	*
Unknown Credit	6	0.8
<b>Total</b>	<b>739</b>	<b>100.0</b>
<sup>1</sup> Returns with expanded income of \$200,000 or more.		
<sup>2</sup> Totals may not add due to rounding.		
* Statewide frequency data not shown for table entries with 3 or fewer returns.		

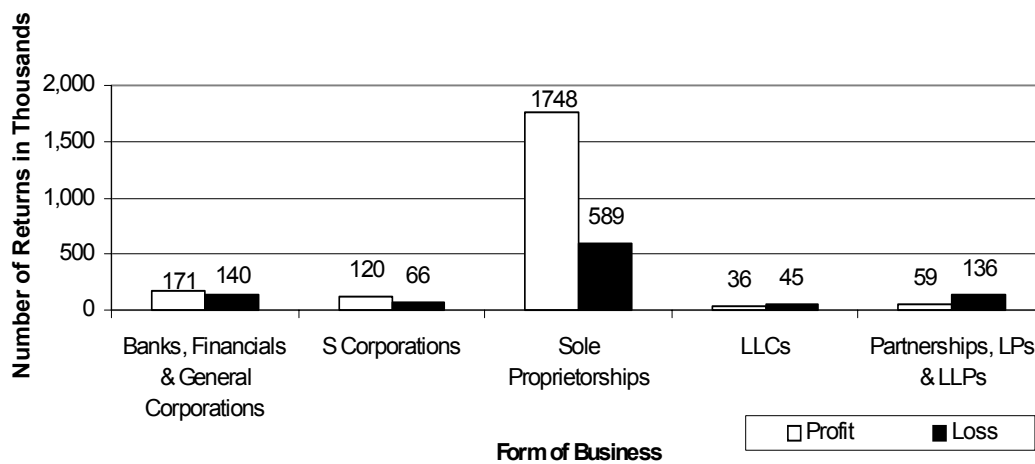
# Business Income

## How Businesses Report Income in California

The following forms of businesses report income in California: incorporated businesses (banks, financial and general corporations, and S corporations), sole proprietorships, Limited Liability Companies (LLCs), partnerships, Limited Partnerships (LPs) and Limited Liability Partnerships (LLPs), estates and trusts, and exempt organizations. For 2000, 311,424 California banks, financial, and general corporations filed returns, reporting \$585 billion in profit and \$236 billion in loss. The total number of S corporation returns filed was 186,420, reporting \$49.2 billion in profit and \$7.0 billion in loss. There were 2,336,737 returns filed as sole proprietorships, reporting \$46.4 billion in profit and \$5.1 billion in loss. 81,370 LLCs filed returns, reporting \$47.2 billion in profit and \$22.5 billion in loss. Partnerships, LPs, and LLPs filed 194,981 returns, reporting \$62.4 billion in profit and \$24.6 billion in loss. There were 321,972 returns filed by estates and trusts, and 79,179 returns filed by exempt organizations.

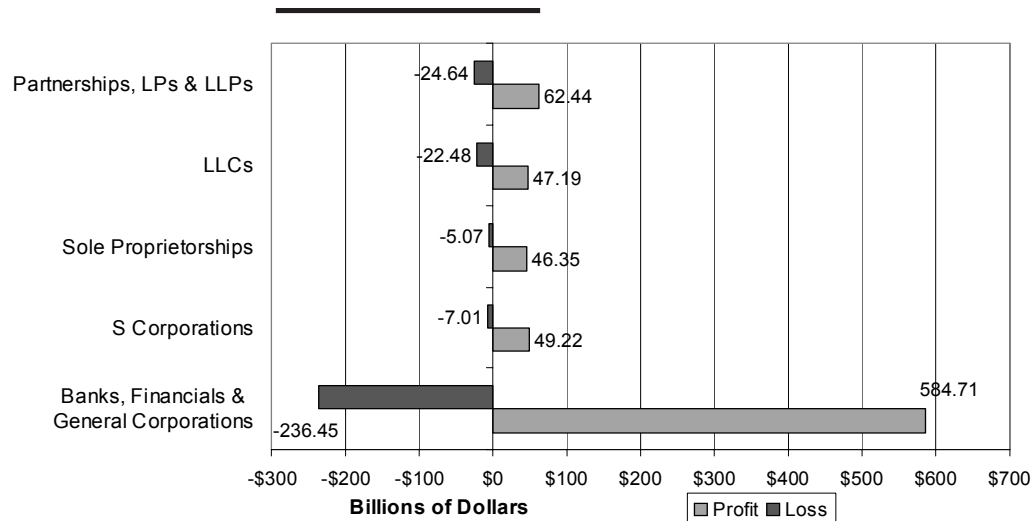


*Number of Returns Filed by Form of Business*



*Number of Returns : Profit and Loss*

## Profit and Loss by Form of Business



### Incorporated Businesses

Incorporated businesses include banks, financials, general corporations and S corporations. Most California corporations file Form 100, *Corporation Franchise or Income Tax Return*. S corporations must file Form 100S, *California S Corporation Franchise or Income Tax Return*.

### Data Sources

Data appearing in the text portion of this report and in Appendix C are based on a stratified random sample of corporate tax returns. The sample includes all corporation returns with state net income or loss greater than \$5 million, all returns reporting total receipts or assets of \$50 million or more, and a stratified random selection of approximately 2 percent of all other corporations with state net income or loss of less than \$5 million.

The 2000 sample included 7,413 large corporations and 10,196 other corporations. Included among these were 5,363 S corporations. The tables in the statistical appendix provide summary statistics for all incorporated businesses.

### Accounting Periods

Banks, financials, general corporations, and S corporations file returns on either a calendar or

fiscal-year basis. All returns and tax are due no later than two-and-a-half months after the accounting period ends. FTB automatically grants filing date extensions for seven months. However, tax due must be paid by the original due date.

### Income and Deductions

Most corporations doing business in California report income and deductions on a domestic basis. If they operate internationally and have not elected to file on a water's-edge basis, they file on a worldwide basis. They then apportion reported income to California or elsewhere. California corporations may report federal income and deductions on their California return. However, they must make certain adjustments to reflect differences between federal and California tax laws. Typical California adjustments include the disallowance of the federal deduction for taxes on or measured by income, the inclusion of interest received on government obligations (except for corporations subject to only the income tax), the exclusion of inter-company dividends to the extent they were paid from unitary companies that were included in a combined report, and the exclusion of dividends paid out of income previously subject to California corporate franchise or income tax.

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## **Unitary Method**

The phrase “income attributable to California” refers to situations in which a corporation does business both within and outside of California and its operations outside of California are “unitary” with the business activity within California. This connection can take several forms that convey a high degree of interdependence between operations, such as centralized decision making, purchasing, selling, accounting, and financing. In such cases, California’s share of total income is determined by application of a formula that is based on three factors: property, payroll, and sales.

In 1993, new legislation required the use of a “double-weighted” sales factor. Corporations in the banking, savings and loan, agricultural, or extractive industries are exempt from the sales double-weighting requirement. Generally, once the apportionment factors have been determined, the average is applied in determining the income attributable to California.

## **Apportionment of Income**

Corporations that are doing business both within and outside of California are required to file Schedule R, Apportionment and Allocation of Income. Non-business income (attributable to transactions not considered to be an integral part of the regular business operation) from intangible property is generally allocated entirely to the state of commercial domicile. Non-business income from tangible property is allocated to the state where the property is physically located. The sum of the applicable non-business income items and business income attributable to California by the apportionment formula constitutes a corporation’s total net income subject to tax. The apportionment formula (property, payroll, and double or single weighted

sales) is applied to the total business income to determine the portion taxable in California. For each factor, the ratio of the amount within California to the total amount within and outside of California is calculated. The average of the factors constitutes the apportionment percentage.

## **Tax Rates and Minimum Tax**

For 2000, the franchise tax rate and the income tax rate for general corporations other than S corporations was 8.84 percent. For S corporations, the tax rate was 1.5 percent. Banks and financial corporations were required to pay an additional in-lieu tax of 2.0 percent. This in-lieu tax is imposed to adjust for exemptions from certain local levies that are allowed to banks and financial corporations. Thus, the composite tax rate was 3.5 percent for financial S corporations and 10.84 percent for banks and other financial corporations not electing S corporation status.

All corporations (including S corporations, financial corporations and real estate mortgage investment conduits (REMICs)) that were subject to the franchise tax were required to pay at least the minimum franchise tax of \$800. An exception to this rule applied to qualified new corporations. For corporations that incorporated or qualified to do business in California on or after January 1, 2000, the prepayment of the minimum franchise tax to the Secretary of State was no longer required. For the first taxable year, the corporation computes its tax liability by multiplying its state net income by the appropriate tax rate and is not subject to the minimum franchise tax. The corporation becomes subject to minimum franchise tax beginning in its second taxable year.

Other exceptions were qualified inactive gold and quicksilver mining corporations that were required

to pay a minimum of \$25 and credit unions with less than \$25,000 in gross receipts that were not required to pay the minimum tax.

Other corporations deriving income from California sources, but not sufficiently present to be classified as doing business in California, must pay income tax on California source income using the same rate as the franchise tax rate. These corporations will not be subject to the minimum franchise tax.

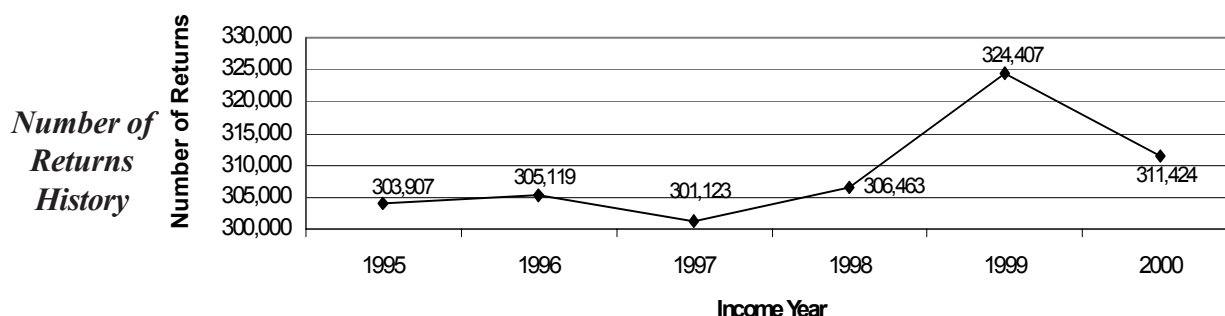
### Estimated Tax

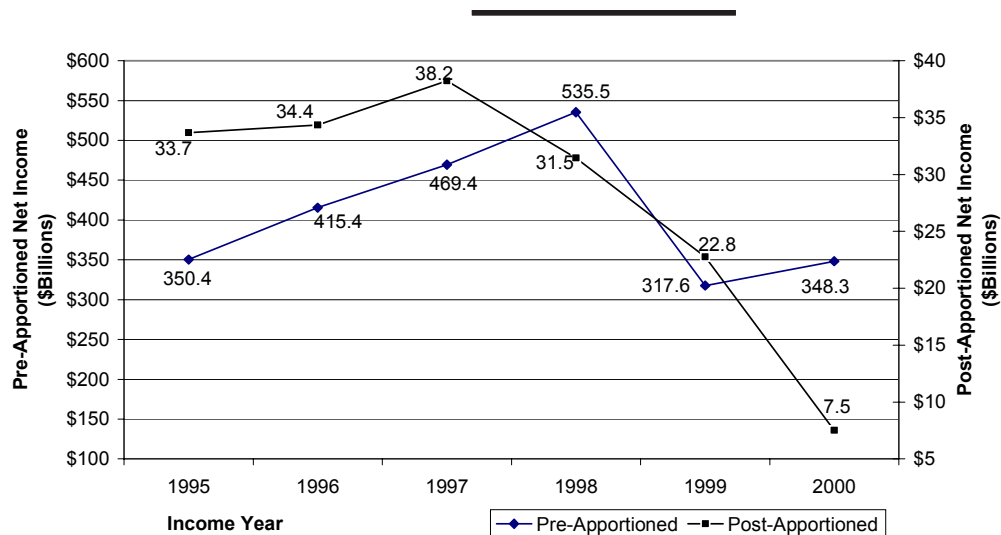
Corporations are required to pay their tax on a current basis through estimated tax payments for the privilege of exercising their franchise to do business in California. Corporations pay the estimated tax in quarterly installments during the taxable year. For corporations subject to the franchise tax, the first quarterly installment must be at least the minimum franchise tax of \$800, with the exception of qualified new corporations mentioned earlier.

## Banks, Financial, and General Corporations

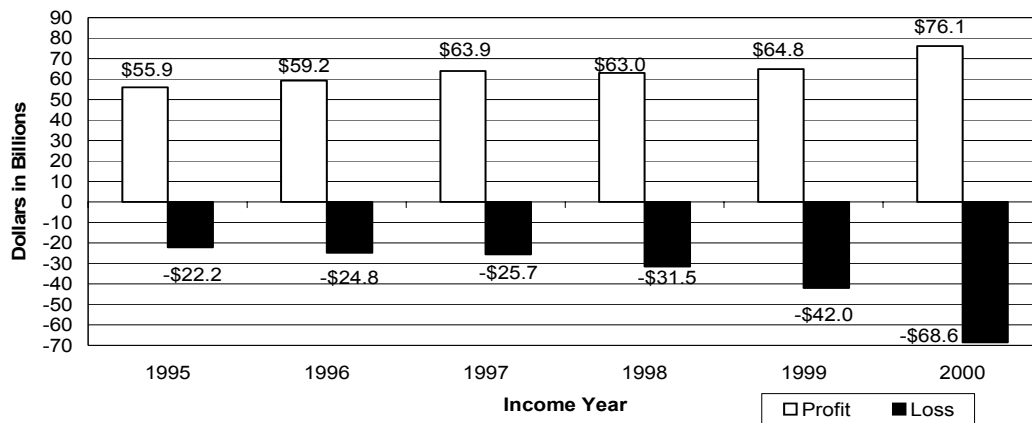
### Returns Filed

The total number of bank and corporation returns filed was 311,424, a 4.0 percent decrease from the previous year. Of those returns filed for 2000, 1.6 percent had state net income that exceeded \$1 million. These corporations accounted for 85.0 percent of the total taxes paid by all corporations. Corporations with less than \$25,000 in state net income comprised 77.9 percent of all returns filed, yet accounted for only 4.1 percent of taxes paid. Corporations with negative income accounted for 36.9 percent of the total returns filed, reporting \$68.6 billion in losses, an increase of 63.4 percent from 1999.

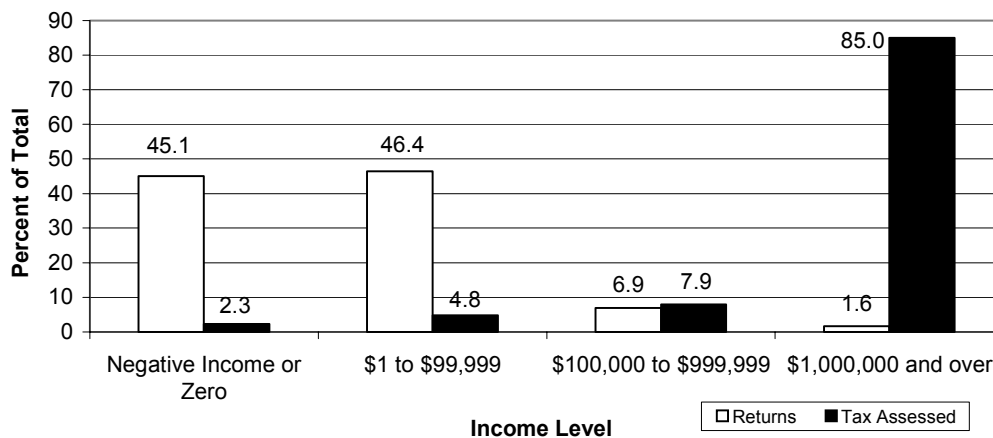




*Banks,  
Financial, and  
General  
Corporations:  
Pre-  
Appointed  
and Post-  
Appointed  
Net Income*



*Banks,  
Financial, and  
General  
Corporations:  
State Net  
Income and  
Loss History*



*Banks,  
Financial, and  
General  
Corporations:  
Number of  
Returns and  
Tax  
Percentages by  
State Net  
Income*

***Banks,  
Financial, and  
General  
Corporations:  
Sources of  
Income\****

	1999 Income Year		2000 Income Year		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Gross Receipts	250,482	\$ 26,135,280,537	244,383	\$ 28,031,619,838	7.3
Less Cost of Goods Sold	154,118	\$ 23,166,604,066	144,948	\$ 24,822,376,706	7.1
Gross Profit	265,874	<u>\$ 2,968,676,472</u>	244,890	<u>\$ 3,209,243,132</u>	8.1
Dividends	23,444	262,301,234	27,701	255,545,359	-2.6
Interest on Obligations	7,804	70,806,083	7,067	55,851,988	-21.1
Other Interest	173,396	668,315,715	152,288	744,115,718	11.3
Gross Rents	24,769	152,245,877	20,736	137,621,200	-9.6
Gross Royalties	3,841	93,934,961	4,578	105,491,282	12.3
Capital Gain (Loss)	21,471	92,002,357	20,094	136,262,943	48.1
Ordinary Gain (Loss)	48,842	26,807,437	42,780	28,939,012	8.0
Other Income	116,192	528,287,442	111,186	575,051,776	8.9
Miscellaneous	2,807	<u>4,974,379</u>	1,892	<u>18,051,427</u>	262.9
Total Income	296,707	<u>\$ 4,868,351,957</u>	280,753	<u>\$ 5,266,173,837</u>	8.2

\*Totals may not add due to rounding.

## Accounting Periods

For the 2000 income year, 51.7 percent of corporations reporting state net income filed returns with an accounting period ending December 31 and 11.0 percent filed with an accounting period ending June 30.

## Income and Deductions

Corporations reported over \$5.2 trillion in total income for 2000. This amount was a combination of gross receipts (\$28.0 trillion) less the cost of goods sold (\$24.8 trillion) plus other income. Other income, which totaled over \$2.0 trillion, includes dividends, interest, rents, royalties, capital gains, and other miscellaneous items.

Total deductible expenses were over \$4.7 trillion for 2000. The largest single expense was for the category of “other deductions” at \$1.5 trillion, followed by “salaries and wages” at \$1.1 trillion and “interest” at \$807.0 billion. The “other deductions” category includes unallocated

expenses, deductions for administrative expenses, sales discounts, travel and entertainment expenses, and losses resulting from theft, fire, storm, etc.

## Apportionment of Income

For 2000, the number of corporations with apportioned multi-state or multi-national activity was 39,523, compared to 34,554 in 1999, a 14.4 percent increase. State net income after apportionment was \$13.2 billion, compared to \$24.6 billion in 1999, a 46.3 percent decrease.

California property valuation totaled \$944 billion for all apportioning corporations (excluding banks and other financial corporations), which represented 10.4 percent of the total property value for apportioning corporations. California wages and salaries amounted to \$245 billion, or 14.2 percent of total payroll. California sales amounted to \$1.2 trillion or 8.6 percent of total sales. The net effect of these factors was an average apportionment of 10.5 percent of unitary

Item	1999 Income Year		2000 Income Year		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	177,550	\$ 86,558,031	170,958	\$ 93,331,225	7.8
Salaries and Wages	172,754	981,675,086	169,632	1,109,487,445	13.0
Repairs	177,506	68,394,274	167,611	73,181,303	7.0
Bad Debts	59,305	75,180,010	55,188	74,426,974	-1.0
Rents	207,187	157,363,178	195,753	167,334,491	6.3
Taxes	290,427	164,170,527	276,820	157,053,149	-4.3
Interest	169,978	752,752,262	163,314	806,994,789	7.2
Contributions	57,905	8,672,330	54,326	7,713,693	-11.1
Depreciation/Amortization	223,938	359,299,026	221,155	356,840,868	-0.7
Depletion	1,213	8,403,074	917	5,104,868	-39.2
Advertising	152,763	141,309,441	146,024	151,525,614	7.2
Pension/Profit Sharing Plans	64,606	36,982,424	65,138	48,023,690	29.9
Employee Benefit Plans	100,047	100,250,807	93,022	115,223,125	14.9
Other Deductions	299,119	1,430,449,103	286,824	1,540,506,737	7.7
Miscellaneous Deductions	1,319	220,385	758	2,689,823	1120.5
Total Returns with Deductions	306,616	\$ 4,371,679,958	293,936	\$ 4,709,437,794	7.7

\*Totals may not add due to rounding.

***Banks,  
Financial, and  
General  
Corporations:  
Deductions by  
Type\****

income to California. This compared to 10.6 percent in 1999.

## Credits

The total amount of tax credits used by California corporations (including S corporations) for 2000 was nearly \$1.2 billion, a 33.3 percent increase from \$889 million in 1999. Most credits are limited during the computation of alternative minimum tax (AMT). The section below provides

information about credit limitations created by AMT.

Appendix C, Table 5 presents an enumeration of various tax credits applied for 2000, compiled for Banks, Financial, General and S corporations. Note that information presented in Table 5 was developed from the Business Entities Tax System and may differ from information presented elsewhere in the report that was developed from

Item	1999 Income Year		2000 Income Year		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	33,731	\$ 8,409,904,196	37,427	\$ 9,037,851,111	7.5
Within California	24,819	\$ 867,495,360	28,141	\$ 943,848,535	8.8
Statewide Average Property Factor		10.3%		10.4%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	32,380	\$ 1,514,714,772	35,198	\$ 1,724,597,667	13.9
Within California	24,308	\$ 205,750,044	26,461	\$ 245,101,496	19.1
Statewide Average Payroll Factor		13.6%		14.2%	
Total Sales					
Within and Outside of California	34,431	\$ 12,118,193,492	38,778	\$ 13,748,606,886	13.5
Within California	29,662	\$ 1,115,749,757	32,710	\$ 1,189,098,880	6.6
Statewide Average Sales Factor		9.2%		8.6%	
Overall Average Apportionment Factor	34,554	10.6%	39,523	10.5%	

\*Excludes banks and other financial corporation returns.

***Banks,  
Financial, and  
General  
Corporations:  
Apportionment  
Formula\****

sample data. Of interest is the growing impact of tax credits on corporate tax liabilities and, in particular, the impact of the Research Credit at \$564 million and the Manufacturers' Investment Credit (MIC) at \$410 million.

### Alternative Minimum Tax

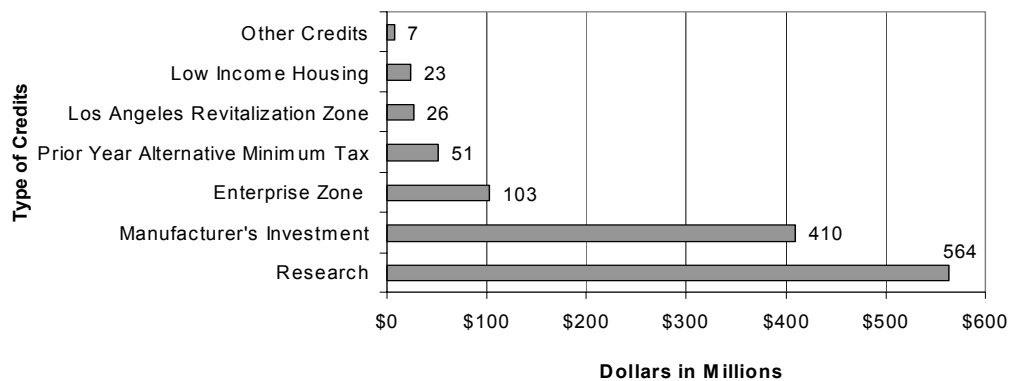
Each bank or corporation whose taxable income plus adjustments and tax preference items total more than \$40,000 may owe AMT. To determine if AMT is due, corporations must calculate their alternative minimum taxable income (AMTI) by re-computing certain deductions and income items and by increasing regular taxable income by specified tax preference items. The tentative minimum tax (TMT) rate of 6.65 percent (banks and financial corporations must add the in-lieu tax of 2.0 percent to this amount) is applied to AMTI to determine TMT. If TMT is more than the regular tax, the corporation must pay AMT.

Most of California's tax credits are limited by TMT. This credit limitation applies to corporations even if they do not owe AMT. Certain credits may reduce the regular tax below TMT. Also, a few credits may reduce AMT. In 2000, 2,218 corporations paid \$109.1 million in AMT.

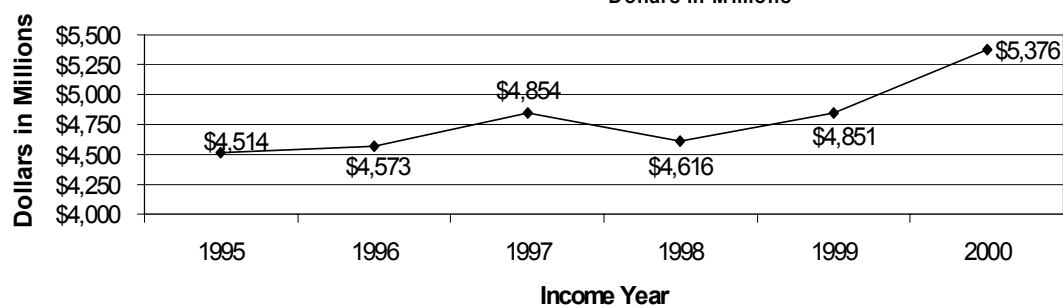
### Total Tax Liability

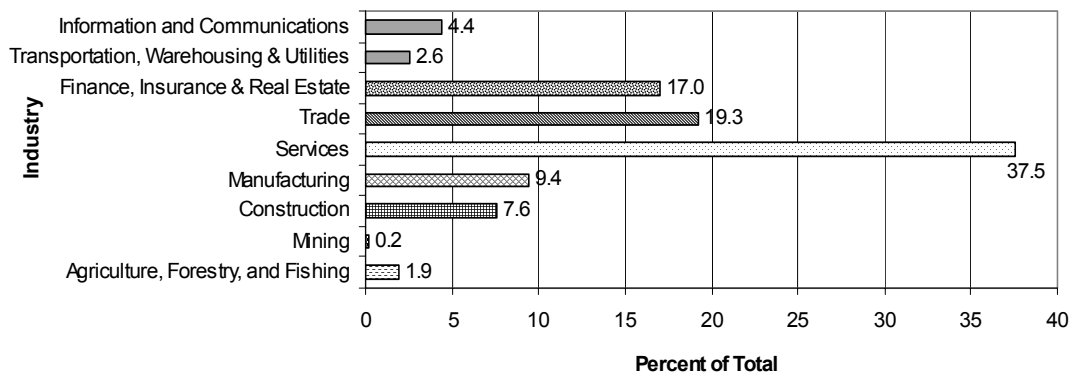
For income years ending in 2000, the amount of total tax from bank and corporation taxpayers was almost \$5.4 billion, which was an increase of 10.8 percent over 1999. Of the \$5.4 billion in total tax, the manufacturing sector accounted for nearly \$1.5 billion in tax for income years ending in 2000. This, the largest portion of taxes paid by a major sector, represented 27.5 percent of total corporate tax liability but included only 29,421 tax returns, or 9.4 percent of the total number of corporate tax returns filed. The finance, insurance and real estate industry accounted for nearly \$1.3 billion in tax, which represented 23.8 percent of total corporate tax liability, and 53,052 tax returns, which represented 17.0 percent of corporate returns

**Banks,  
Financial,  
and General  
Corporations:  
Credits by  
Type**



**Banks,  
Financial,  
and General  
Corporations:  
Total Tax  
Liability  
History**





***Banks,  
Financial, and  
General  
Corporations:  
Number of  
Returns by  
Industry***

filed. The next highest amounts of tax were generated by the trade industry and the information and communications sector. The trade industry accounted for \$1.0 billion in tax, which represented 17.8 percent of total tax liability, and 59,965 tax returns, or 19.3 percent of returns filed. The information and communications sector accounted for \$0.5 billion in tax, or 9.9 percent of total tax, and 13,770 returns, or 4.4 percent of corporate tax returns filed.

### Estimated Tax

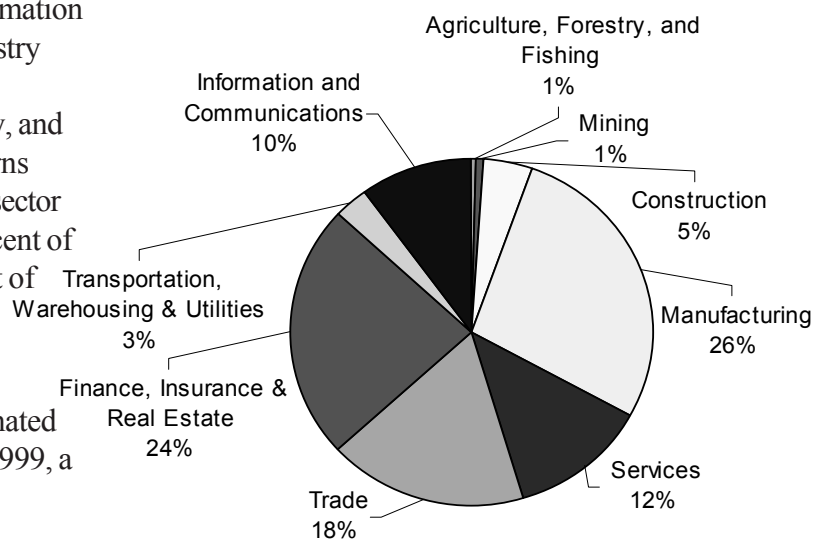
Corporations paid \$5.3 billion in 2000 estimated tax payments, compared to \$4.5 billion in 1999, a 19.1 percent increase.

### Overpayments and Final Payments

69,733 corporations had overpayments totaling over \$2.9 billion, a 17.5 percent increase in the amount of overpayments from the prior year. These overpayments were either applied to the estimated tax for the following year, applied to another income year's liability, or refunded.

In addition, 126,192 corporations made final payments of over \$1.3 billion, an increase in final payments of 1.8 percent over the previous year.

### Total Tax Liability by Industry



### S Corporations

Certain corporations, defined in part as those with no more than 75 shareholders, may elect federal S corporation status. The benefits of such an election are the limited liability of a corporation and tax advantages similar to those enjoyed by a partnership. Income is "passed through" to the individual shareholders and is taxable to them.

California corporations that elect federal S corporation status are deemed to have made a California S election on the same date as the

federal S election, unless they elect C corporation (regular taxable corporation) status for California. The federal S election, as well as any California elections to be treated as a C corporation or to return to S corporation status, must be reported to the Franchise Tax Board using form FTB 3560, S Corporation Election or Termination/Revocation.

If the S corporation has any nonresident shareholders or fiduciaries, it must include with the return the consents of the nonresidents to be subject to the jurisdiction of the State of California to tax its pro rata share of S corporation income attributable to California sources. Failure to attach such consents may cause FTB to revoke the S corporation status.

### Returns Filed

For the 2000 income year, 186,420 corporations filed as S corporations, an increase of 19.0 percent

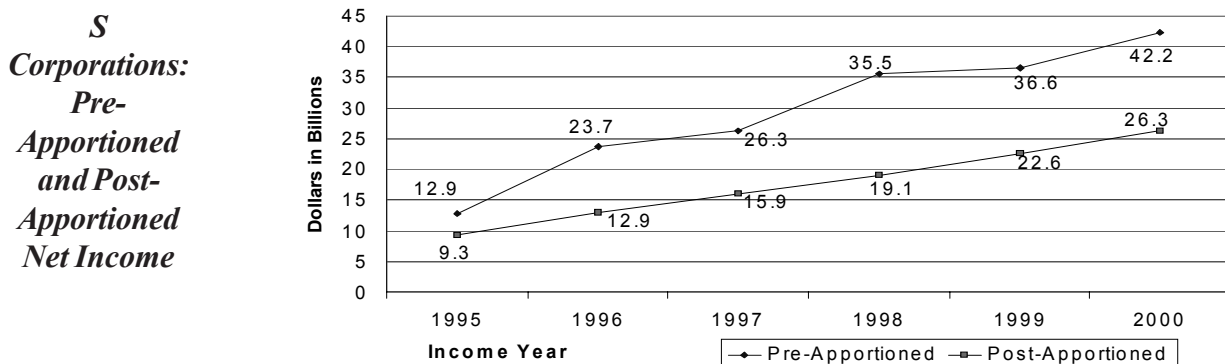
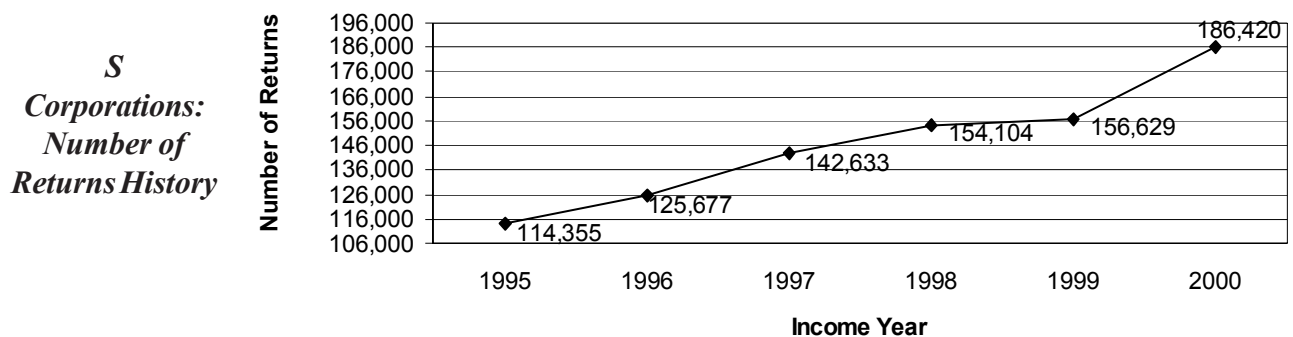
over 1999. Of those returns, 64.6 percent had positive state net income. S corporations with negative income accounted for 35.4 percent of the total returns filed, reporting \$5.4 billion in losses.

### Accounting Periods

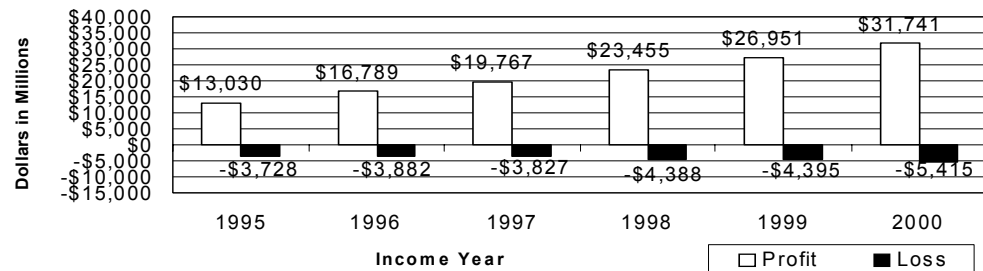
For the 2000 income year, 95.9 percent of S corporations reporting state net income filed returns with an accounting period ending December 31.

### Income and Deductions

S corporations reported nearly \$262 billion in total income for 2000. This amount was a combination of gross receipts (\$585 billion) less the cost of goods sold (\$361 billion) plus other income, which totaled over \$37 billion. Total deductible expenses were over \$220 billion for 2000. The largest single expense was for the category of "other deductions" at \$84 billion, followed by



## ***S Corporations: State Net Income and Loss History***



“salaries and wages” at \$65 billion and  
“compensation of officers” at \$18 billion.

### **Apportionment of Income**

For 2000, the number of S corporations with apportioned multi-state or multi-national activity was 12,615, compared to 11,408 in 1999, a 10.6 percent increase. The state net income after apportionment was \$7.5 billion, compared to \$5.2 billion in 1999, a 44.2 percent increase. California property valuation totaled \$37 billion for all apportioning S corporations (excluding banks and other financial corporations), which represented 23.6 percent of the total property value for apportioning S corporations. California wages and salaries amounted to \$18 billion, or 27.6

percent of total payroll. California sales amounted to \$85 billion or 27.5 percent of total sales. The net effect of these factors for S corporations was an average apportionment of 26.6 percent of the unitary income to California. This compared to 31.9 percent in 1999.

### **Total Tax Liability**

For income years ending in 2000, the amount of total tax from S corporation taxpayers was over \$537 million, which was an increase of 18.3 percent over 1999. Of the \$537 million in total tax, the services sector accounted for over \$141 million in tax for income years ending in 2000. This, the largest portion of taxes paid by a single sector, represented 26.3 percent of total S corporation tax

	1999 Income Year		2000 Income Year		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Gross Receipts	130,499	\$ 461,109,689	150,090	\$ 585,332,563	26.9
Less Cost of Goods Sold	78,224	\$ 296,537,340	85,324	\$ 361,030,137	21.7
Gross Profit	131,193	<u>\$ 164,572,348</u>	150,410	<u>\$ 224,302,426</u>	36.3
Dividends	10,816	261,193	14,680	432,361	65.5
Interest on Obligations	61,297	1,954,043	81,283	2,675,872	36.9
Gross Royalties	1,407	109,720	1,212	88,133	-19.7
Ordinary Gain (Loss)	9,840	607,898	10,701	947,780	55.9
Net Gain (Loss)	26,739	10,660,313	29,911	13,340,868	25.1
Other Income	59,910	11,362,763	66,505	18,344,622	61.4
Net Income from Rental Real Estate	9,765	1,032,952	11,955	1,036,326	0.3
Net Income from Other Rental Activity	1,629	93,639	1,624	177,179	89.2
Other Portfolio Income	1,004	927,465	1,023	586,436	-36.8
Miscellaneous	494	<u>51,413</u>	565	<u>16,828</u>	-67.3
Total Income	141,461	<u>\$ 191,633,747</u>	163,655	<u>\$ 261,948,831</u>	36.7

\*Totals may not add due to rounding.

***S  
Corporations:  
Sources of  
Income\****

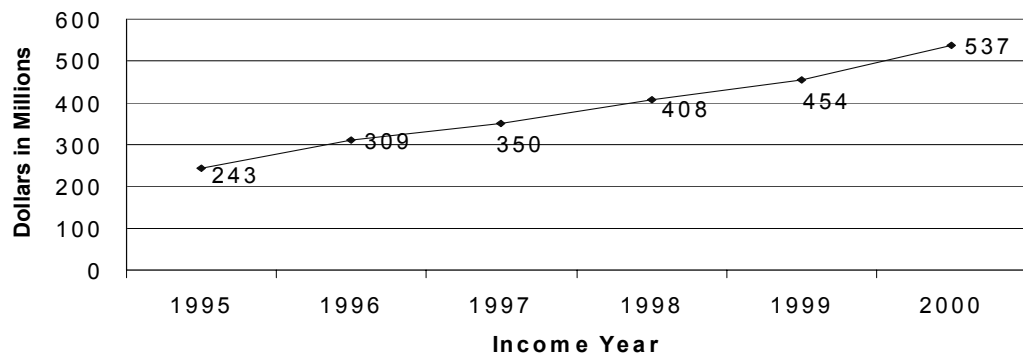
**S**  
**Corporations:**  
**Deductions by**  
**Type\***

Item	1999 Income Year		2000 Income Year		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	81,617	\$ 14,861,963	92,005	\$ 18,339,897	23.4
Salaries and Wages	86,226	45,459,559	96,663	65,112,866	43.2
Repairs	86,818	1,812,010	94,110	2,636,136	45.5
Bad Debts	22,577	1,261,576	24,321	1,901,012	50.7
Rents	101,007	8,531,927	115,772	13,198,988	54.7
Taxes	143,608	6,609,777	166,264	8,657,819	31.0
Interest	78,703	4,972,952	91,265	6,633,095	33.4
Contributions	50,552	853,316	53,764	836,016	-2.0
Depreciation/Amortization	103,071	4,581,261	117,415	7,556,699	64.9
Depletion	135	8,954	81	10,571	18.1
Advertising	83,055	4,477,807	89,021	5,038,375	12.5
Pension/Profit Sharing Plans	30,263	1,771,079	33,286	1,777,866	0.4
Employee Benefit Plans	36,915	2,111,288	40,148	3,099,768	46.8
Other Deductions	153,265	56,781,377	180,349	84,419,880	48.7
Recovery Property	44,871	471,161	46,023	455,122	-3.4
Portfolio Income	2,339	51,211	3,084	69,895	36.5
Interest on Investment Debts	1,444	196,175	2,171	383,338	95.4
Miscellaneous Deductions	102	51,856	102	51,856	0.0
Total Returns with Deductions	149,790	\$ 154,865,249	177,115	\$ 220,179,199	42.2
*Totals may not add due to rounding.					

**S**  
**Corporations:**  
**Apportionment**  
**Formula\***

Item	1999 Income Year		2000 Income Year		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	11,011	\$ 102,875,841	11,498	\$ 157,989,219	53.6
Within California	7,842	\$ 33,769,424	9,595	\$ 37,364,093	10.6
Statewide Average Property Factor		32.8%		23.6%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	9,300	\$ 48,749,207	10,879	\$ 65,979,717	35.3
Within California	7,182	\$ 16,135,962	8,727	\$ 18,207,378	12.8
Statewide Average Payroll Factor		33.1%		27.6%	
Total Sales					
Within and Outside of California	11,194	\$ 249,632,747	12,442	\$ 309,818,932	24.1
Within California	9,863	\$ 76,750,284	10,827	\$ 85,131,306	10.9
Statewide Average Sales Factor		30.7%		27.5%	
Overall Average Apportionment Factor	11,408	31.9%	12,615	26.6%	
*Excludes banks and other financial corporation returns.					

***S  
Corporations:  
Total Tax  
Liability  
History***



liability, and included 77,582 tax returns, or 41.6 percent of the total number of S corporation tax returns filed. The trade industry accounted for \$99 million in tax, which represented 18.5 percent of total S corporation tax liability, and 31,332 tax returns, which represented 16.8 percent of S corporation returns filed. The next highest amounts of tax were generated by the finance, insurance and real estate industry, and the manufacturing sector. The finance, insurance and real estate industry accounted for more than \$98 million in tax, or 18.3 percent of total tax liability, and 30,570 tax returns, or 16.4 percent of S corporation returns filed. The manufacturing sector accounted for over

\$76 million in tax, which represented 14.2 percent of total tax, and 14,786 returns, or 7.9 percent of the S corporation tax returns filed.

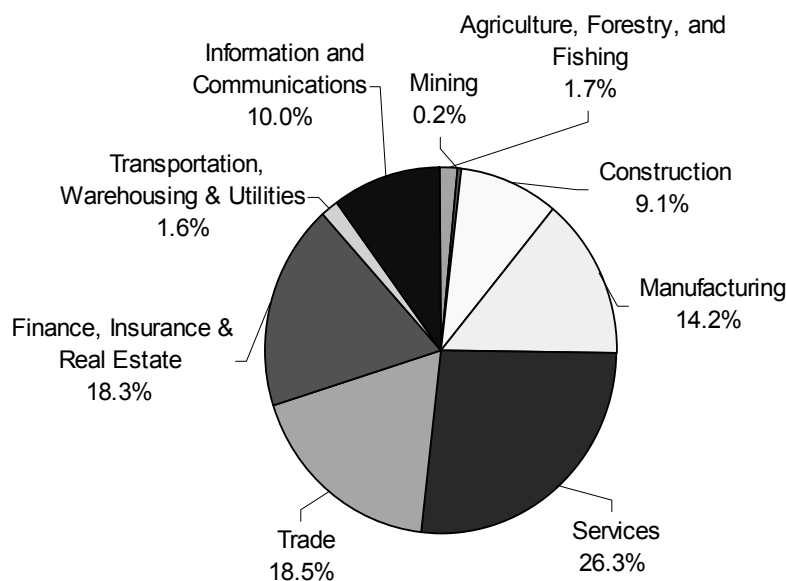
**Estimated Tax**

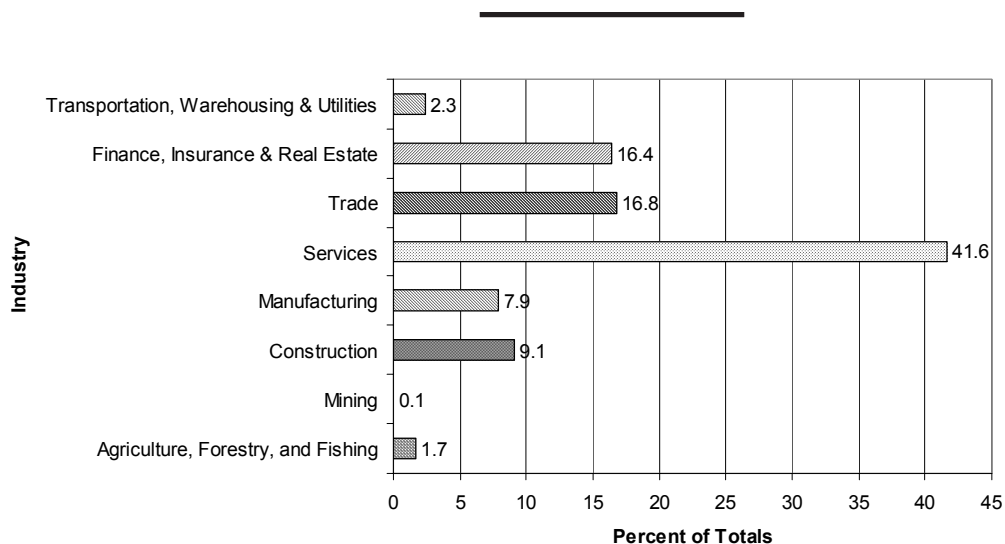
S corporations paid \$406 million of estimated tax payments in 2000, compared to \$329 million in 1999, a 23.6 percent increase.

**Overpayments and Final Payments**

36,714 S corporations had overpayments totaling over \$131 million, a 16.3 percent increase from the prior year. These overpayments were either applied to the estimated tax for the following year, applied to another income year's liability, or refunded.

***Total Tax Liability by Industry***





***S  
Corporations:  
Number of  
Returns by  
Industry***

In addition, 67,090 S corporations made final payments of over \$185 million, an increase in final payments of 5.7 percent over the previous year.

### **Sole Proprietorships**

A sole proprietorship is a form of business in which one person directly owns the assets of the business and is directly responsible for its debts, in contrast to a partnership or a corporation.

Because a sole proprietorship is not a separate legal entity, like a partnership or a corporation, it is not itself a taxable entity. The sole proprietor must report income and expenses from the business on the federal Schedule C Profit or Loss from Business, Form 1040 and on the Business Income or (Loss) line on the Schedule CA, Form 540 for California.

### **Data Sources**

The source of sole proprietorships data is a stratified random sample of personal income tax returns filed during the 2001 filing season. Additional information on this sample is presented in the Personal Income Tax section of this report.

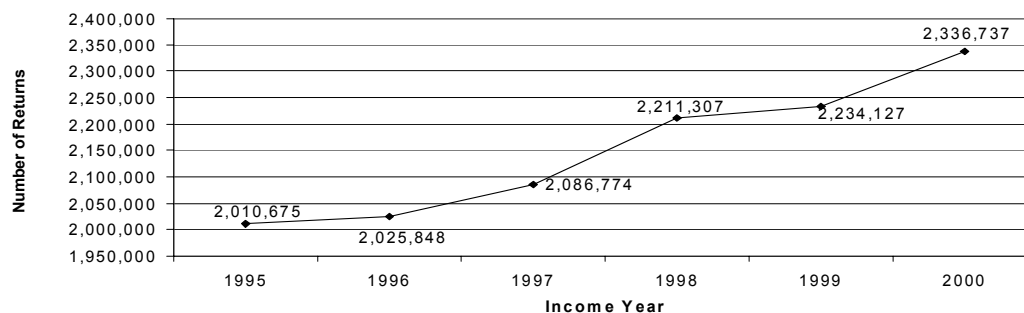
### **Returns Filed**

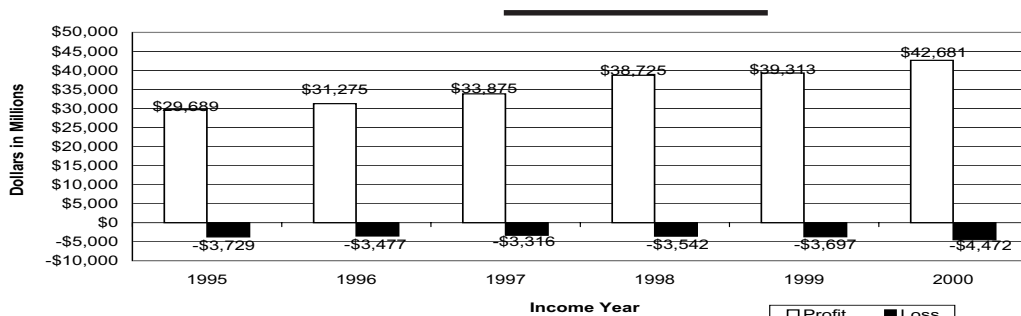
For the 2000 income year, 2,336,737 returns included a sole proprietorship, an increase of 4.6 percent over 1999. Of those returns, 74.8 percent reported \$46.4 billion in profit. Sole proprietorships with negative income accounted for 25.2 percent of the total returns filed, reporting \$5.1 billion in losses.

### **Total Tax Liability**

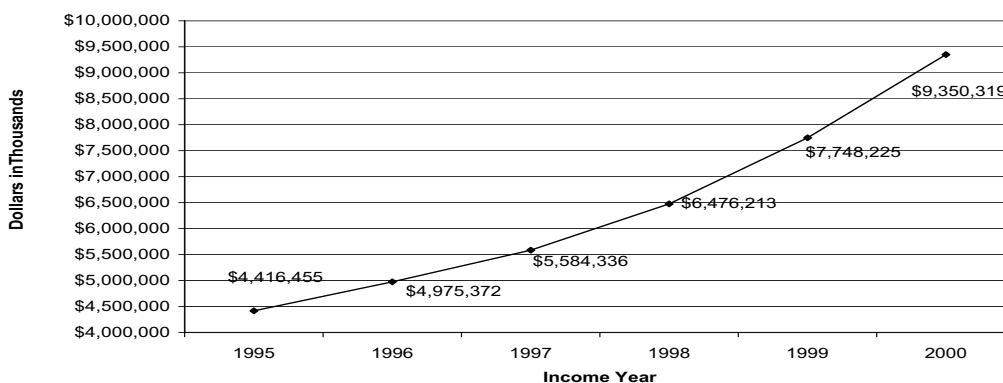
Individuals who owned sole proprietorships paid

***Sole  
Proprietorships:  
Number of  
Returns History***





***Sole  
Proprietorships:  
Profit and Loss  
History  
(California  
Residents only)***



***Sole  
Proprietorships:  
Total Tax  
Liability History***

\$9.4 billion in total tax for the 2000 income year, an increase of nearly 21 percent over 1999.

## **Tax Rates**

Sole proprietorships are taxed at the same rates as individuals. See Tables 1A-1C in Appendix A for a description of the rates.

## **Limited Liability Companies (LLCs)**

An LLC is a hybrid between a partnership and a corporation that combines the “pass-through” treatment of a partnership with the limited liability accorded to corporate shareholders. If an LLC elects to be taxed as a corporation for tax purposes, it must file Form 100 and is subject to the applicable provisions of the Bank and Corporation Tax Law. If an LLC is treated as a partnership for tax purposes, it must file Form 568.

Additionally, every LLC that is classified as a partnership or that is treated as a sole proprietorship for California tax purposes is subject to the annual LLC tax of \$800 as well as a fee based on total income. The annual fee for the 2000 taxable year was as follows: \$1,042 if the total income of the LLC from all sources reportable to California for the taxable year was \$250,000 or more, but less than \$500,000; \$3,126 if the total income was \$500,000 or more, but less than \$1.0 million; \$6,251 if the total income was \$1.0 million or more, but less than \$5.0 million; or \$9,377 if the total income was \$5 million or more. To determine the LLC fee, “total income” means gross income plus the cost of goods sold that are paid or incurred in connection with the trade or business of the taxpayer.

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## Data Sources

The LLC data presented in this section are derived from FTB's Business Entities Tax System, which includes information from all Bank and Corporation, Partnership, and LLC tax returns.

## Returns Filed

For the 2000 income year, 81,370 LLC returns were filed. This represented a 31 percent increase over 1999. 44 percent reported profit, totaling over \$47 billion; 56 percent reported losses totaling over \$22 billion.

## Tax Received

LLCs paid over \$65 million in taxes for the 2000 income year. They also paid \$140 million in fees.

## Partnerships, LPs and LLPs

Every partnership that engages in a trade or business or has income from a California source must file a California return. Regardless of where the trade or business of the partnership is conducted, a partnership is considered to be doing business in California if any of its partners (general or limited) or other agents are conducting business in California on behalf of the partnership. All partnerships file Form 565.

An electing large partnership that completes federal Form 1065-B, U.S. Return of Income for Electing Large Partnerships, must still use Form 565.

California does not conform to the electing large partnership provisions of federal law.

Both foreign and domestic Limited Partnerships (LPs) and Limited Liability Partnerships (LLPs) doing business in California or having a certificate on file or registered with the California Secretary of State (SOS), whether or not doing business in California, must file a return and pay the annual tax of \$800.

## Data Sources

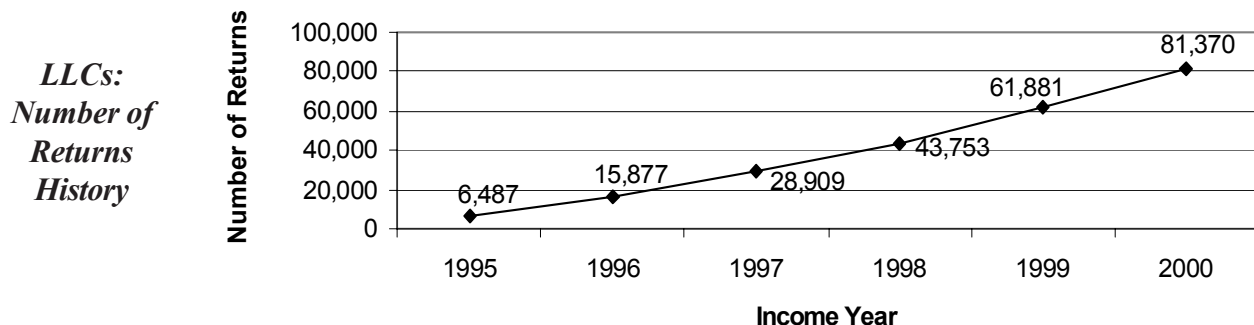
Data appearing in this report are derived from FTB's Business Entities Tax System. This file includes data from all 2000 partnership returns.

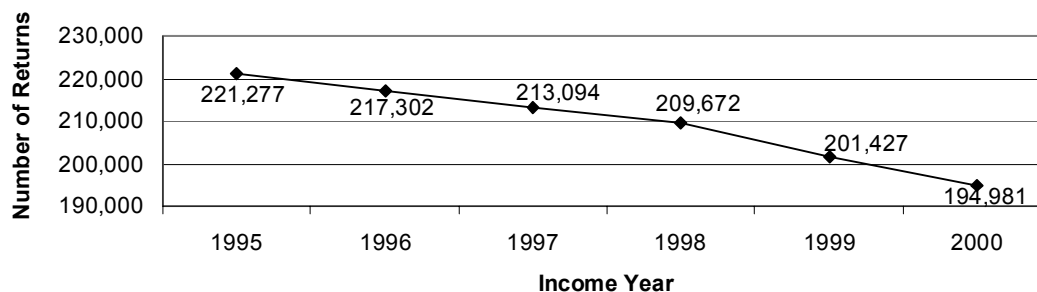
## Returns Filed

For the 2000 income year, 194,981 returns filed as partnerships, a decrease of 3.2 percent over 1999. Of those returns filed for 2000, 30 percent of total returns reported over \$62 billion in profit. Partnerships with negative income accounted for 70 percent of the total returns filed, with nearly \$25 billion in losses.

## Minimum Tax

Partnership income is not taxed. LPs and LLPs pay an \$800 minimum tax and their income, credits, and deductions flow through to the partners who are liable for any tax. Partners may be individuals, corporations, other partnerships,





***Partnerships:  
Number of  
Returns History***

tax-exempt organizations, nominees, or other legal entities.

### **Estates and Trusts**

The personal income tax law applies to the income of estates and to property held in trust, whether the income is accumulated or distributed.

In the case of estates, if the decedent was a resident of California at the time of death, all of the estate's net income is taxable, regardless of source. If the decedent was a nonresident, only income of the estate from California sources is taxable, unless income is distributed to California beneficiaries.

In the case of a trust, taxability depends on the residence of the fiduciaries and beneficiaries. If either the fiduciary or the beneficiary is a California resident, all of the income, regardless of source, is taxable. However, all of the income derived from sources within California and not distributable is taxable to the trust irrespective of the residence of the trustees or the beneficiaries. If either the trustee or the non-contingent beneficiary is resident, the trust is taxable on all income from all sources that is not currently distributable. Form 541 is used to report the tax information of estates and trusts.

Data appearing in this report are based on return processing statistics and the Form 541 master file.

In 2000, nearly 322,000 Estates and Trusts filed returns in California, paying \$614 million in tax. This was an increase of 39% over 1999, when Estates and Trusts paid \$442 million in tax.

### **Tax Rates**

The tax rates for estates and trusts are the same as for single individuals.

### **Exempt Organizations**

Certain organizations, both incorporated and unincorporated, are exempt from corporate tax. These exempt organizations are organized and operated for nonprofit purposes and have been granted exempt status under the law. They include churches, charitable and educational organizations, civic leagues, social clubs, fraternal societies, state-chartered credit unions, homeowner associations, and others.

Churches or religious orders and organizations with gross receipts normally less than \$25,000 are not required to file returns. However, other private foundations are required to file returns even if gross receipts are less than \$25,000.

Those organizations required to file must file one or more of the following: Form 199, Exempt Organization Annual Information Statement or Return; Form 100, California Franchise or Income Tax Return; or Form 109, Exempt Organization Business Income Tax Return. For 2000, based

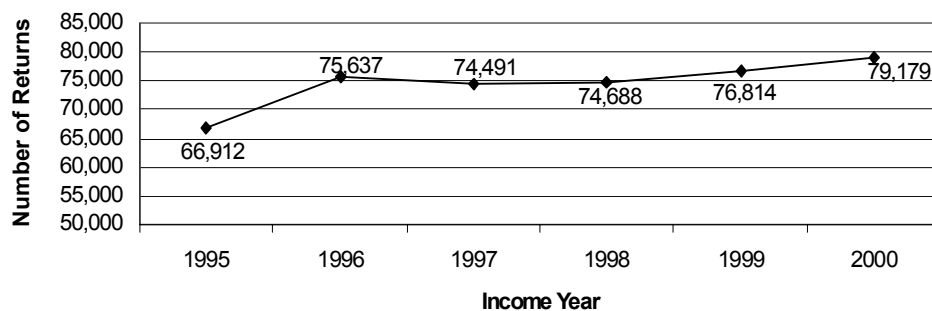
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on the Business Entities Tax System, there were a total of 150,353 active exempt organizations, of which 79,179 filed returns.

### **Tax Rate**

Unrelated business income of exempt organizations is subject to California corporation income tax, rather than franchise tax. The tax rate on such income is the same as for non-exempt C corporations.

#### ***Exempt Organizations: Number of Returns History***



# Homeowner and Renter Assistance

---

## Introduction

Since 1968, California has provided relief to senior citizens in the form of property tax assistance. Legislation effective for the 1972 program reduced the minimum age requirement from 65 years to 62 years. In 1977, the program was extended to renters and was based on a property tax equivalent amount estimated to be paid by renters. Beginning in 1979, eligibility for totally disabled homeowners and renters, regardless of age, was added to the program. For the 1999 claim year, the program increased the limitations on total household income from \$13,200 to \$33,132 and gross household income from \$24,000 to \$60,240.

Legislation requires the department to make subsequent annual adjustments to the income limitation based on the California Consumer Price Index before February 1st of each year. Indexing increased the allowable limitations on total household income from \$33,993 to \$35,251 and gross household income from \$61,806 to \$64,093 for the 2001 claim year.

Program participation fell slightly from 633,544 individuals in 2000 to 605,793 individuals in 2001. In addition, the total amount of assistance decreased from \$309.4 million in 2000 to \$175.2 million in 2001, a 43.4% decline. Legislation had provided a one-time increase of 150% in HRA payments for the 2000 claim year. This drop in assistance for the 2001 claim year occurred because of a reduction to a one-time increase of 45% over the base amounts.

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## Program Summary

The 2001 assistance amount represented a partial reimbursement of the 2000/2001 fiscal year's residential property taxes on personal residences paid directly by homeowners and indirectly by renters. For renters, a payment of \$250 in property tax was assumed. To be eligible for assistance, a claimant's total household income from all sources for the prior calendar year could not exceed \$35,251.

Relief for homeowners and renters is based on a certain percentage of the property tax or the tax equivalent for renters. This percentage varies inversely to the applicants' income levels and ranges from 4 percent to 96 percent of the property tax claimants paid on the first \$34,000 assessed value of their home. For the 2000 claim year, claimants for the Homeowner and Renter Assistance Program had a one-time 150% increase of payments from the standard amounts. For claim year 2001 the program

provided a one-time 45% increase of payments, also from the standard amounts. Qualified homeowners could receive payments from \$20 to \$473, down from \$34 to \$816 for the 2000 claim year. Renters could receive assistance from \$14.50 to \$348, down from \$25 to \$600. The income measure is total household income, which consists of adjusted gross income (as computed for tax purposes) increased by nontaxable income including Social Security, public assistance, pensions and annuities (not otherwise taxable), unemployment compensation, tax-exempt interest, life insurance proceeds, gifts in excess of \$300 and worker's compensation payments.

Starting with the 2001 claim year, Homeowner and Renter Assistance claims may be filed any time from July 1 through October 15. In addition, the Franchise Tax Board accepted claims through June 30 of the year following the claim year for which assistance was requested.

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To claim assistance, homeowners must file Form 9000, Homeowner Assistance Claim, and renters must file Form 9000R, Renter Assistance Claim.

During 2001, 605,793 qualified homeowners and renters received over \$175.2 million in residential property tax assistance through the program. This represented a 43.4 percent decrease in assistance paid and a 4.4 percent decrease in the number of claimants from the previous year. For those receiving assistance, the average household income was \$12,163. The average assistance payment for 2001 was \$289 versus \$488 in 2000.

### **Homeowner Assistance**

Homeowners filed 23.1 percent of the claims and received over \$31.8 million through the assistance program, or 18.2 percent of the total amount paid. For those receiving assistance, the average household income for homeowners was \$18,137. The average assistance was \$228.

Those homeowners with income of \$5,000 and below accounted for 2.3 percent of homeowner claimants and 4.0 percent of the total amount of homeowner assistance (Appendix D, Table 2). Those with incomes of less than \$25,000 accounted for 78.6 percent of homeowner claimants and 96.2 percent of the total amount of homeowner assistance.

The counties with the highest average homeowner's assistance paid per household in 2001 were Alpine County with \$342, Imperial County with \$265, and Trinity County with \$252. Claimants in these counties numbered fewer than 10 in Alpine County, 625 in Imperial County, and 161 in Trinity County. In contrast,

the average homeowner's assistance paid per household in 2001 to claimants in Los Angeles County was \$239 with 33,691 claimants and a total amount of assistance for that county of over \$8.0 million. For further information, see Appendix D, Table 4.

### **Renter Assistance**

Renters made up the majority of the program participants by filing 76.9 percent of all claims. Renters received \$143.4 million through the assistance program, representing 81.8 percent of the total amount paid. The average household income of renters was \$10,368. The average assistance was \$308.

Renters with income of \$5,000 and below accounted for 6.3 percent of renter claimants and 6.9 percent of total amount of renter assistance (Appendix D, Table 6). Those with income of less than \$25,000 accounted for 97.6 percent of renter claimants and 99.7 percent of total amount of renter assistance paid.

The counties with the highest average renter's assistance paid per household in 2001 were Alpine County with \$337 and Yuba County with \$322. Claimants in these counties numbered fewer than 10 in Alpine County and 1,381 in Yuba County. In contrast, the average renter assistance paid per household in 2001 to claimants in Los Angeles County was \$317 with 162,700 claimants and a total amount of assistance for that county of more than \$51.5 million. For further information, see Appendix D, Table 8.

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	Number of Claimants	Percent of Total	Percent Change from Prior Year	Total Household Income (Thousands)	Average Household Income	Total Assistance Paid (Thousands)	Percent of Total	Percent Change from Prior Year	Average Assistance	Total Property Taxes (Thousands)
Homeowner										
Senior Citizens	131,272	21.7		\$ 2,419,700	\$ 18,433	\$ 29,051	16.6		\$ 221	\$ 90,482
Disabled	8,655	1.4		118,211	13,658	2,783	1.6		322	6,638
Subtotal	139,927	23.1	-10.4	\$ 2,537,911	\$ 18,137	\$ 31,834	18.2	-45.5	\$ 228	\$ 97,120
Renter*										
Senior Citizens	289,271	47.8		\$ 3,242,843	\$ 11,210	\$ 85,614	48.9		\$ 296	\$ 72,318
Disabled	176,595	29.2		1,587,247	8,988	57,787	33.0		327	44,149
Subtotal	465,866	76.9	-2.4	\$ 4,830,090	\$ 10,368	\$ 143,401	81.8	-42.9	\$ 308	\$ 116,467
Total	605,793	100.0	-4.4	\$ 7,368,001	\$ 12,163	\$ 175,235	100.0	-43.4	\$ 289	\$ 213,587

\* The statutory property tax equivalent for renters was \$250.

***Homeowner  
and Renter  
Assistance:  
2001 Claims***



# Legislation

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## Personal Income Tax and Corporation Tax Law Changes

The following significant legislation was enacted in 2001. This section describes each bill as it affects various portions of the Revenue and Taxation Code administered by the Franchise Tax Board (FTB).

References to the R&TC are to the Revenue and Taxation Code. References to PITL are to the Personal Income Tax Law. References to B&CTL are to the Corporation Tax Law. References to the AFITL are to the Administration of Franchise and Income Tax Law. References to IRC are to the Internal Revenue Code.

Unless otherwise stated, all legislation was effective for taxable years beginning on or after January 1, 2001.

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### Conformity/Real Estate Investment Trusts

#### AB 10 (Chapter 4)

This act conforms state law to the 1999 federal changes affecting Real Estate Investment Trusts.

This act is a tax levy and was effective immediately upon enactment. It is operative for taxable years beginning on or after January 1, 2001.

### Exclusion/Employer-Provided Medical Insurance Benefits/Includes Domestic Partners

#### AB 25 (Chapter 893)

This act extends several existing taxpayer benefits for medical expenses and health insurance benefits to include a taxpayer's domestic partner and a domestic partner's dependents.

This act is effective January 1, 2002, and operative for taxable years beginning on or after that date.

### Disaster Loss Deduction/2000 Napa Earthquake

#### AB 44 (Chapter 618)

This act allows taxpayers special tax treatment, called disaster loss treatment, for losses sustained as a result of the earthquake that occurred in September of 2000 in Napa, California.

This act is an urgency measure and was effective immediately upon enactment. It applies to disaster losses sustained during or after September 2000.

### Enterprise Zones/Authorizes Three Additional Designations One Of Which Focuses On Inner City Impoverished Areas

#### AB 46 (Chapter 587)

This act expanded the number of enterprise zones that the Technology, Trade, and Commerce Agency can designate from 39 to 42.

This act is effective and operative January 1, 2002.

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## **FTB Disclosure of Tax Return Information to City Tax Officials**

### **AB 63 (Chapter 915)**

This act allows FTB to:

- Disclose a taxpayer's name, address, social security or taxpayer identification number, and business activity code to tax officials of a city under specific limited circumstances, and
- Recover the costs of providing tax information to tax officials of any city before furnishing any information.

This act is effective and operative on January 1, 2002, and will be repealed on December 31, 2008.

## **Accuracy-Related Penalty Does Not Apply to Amounts Attributable to Teacher Retention Credit.**

### **AB 110 (Chapter 410)**

This act prevents FTB from imposing the accuracy-related penalty on taxpayers who incorrectly claim the teacher retention credit for the 2000 taxable year.

This act is a tax levy and was effective immediately upon enactment. However, the act specifies that it applies only for the taxable year beginning on or after January 1, 2000, and before January 1, 2001.

## **State Bodies/Open Meetings**

### **AB 192 (Chapter 243)**

This act makes various revisions to the existing Bagley-Keene Open Meeting Act including:

- Defining the term "meeting,"
- Requiring a posted agenda for all teleconference meetings, and
- Requiring a notice posted on the Internet when a state body intends to take action on items not included on a posted agenda.

This act is effective and operative on January 1, 2002.

## **Net Operating Loss Sustained By Farmers From Pierce's Disease/Allows Deduction Carryover Until Loss Is Used**

### **AB 238 (Chapter 623)**

This act allows special treatment for farm losses incurred as a result of Pierce's disease.

This act is a tax levy and was effective immediately upon enactment. It applies to taxable years beginning on or after January 1, 2001.

## **Lupus Foundation of America, California Chapters Voluntary Contribution Fund**

### **AB 402 (Chapter 455)**

This act allows individuals to make voluntary contributions to the Lupus Foundation of America, California Chapters Fund, on their personal income tax returns.

This act was effective January 1, 2002, and applies to returns filed for taxable years beginning with the first year another voluntary contribution designation is removed from the tax

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return and this fund is added. This fund will remain on the tax return for five years.

## **HRA/Increase Household Income Amounts**

### **AB 426 (Chapter 156)**

This act increases the household income amounts used to determine eligibility and the amount of assistance for the Homeowner and Renter Assistance (HRA) program. This act affected approximately 300,000 pending claims that have been submitted to FTB by senior and disabled claimants.

This act is an urgency statute and was effective upon enactment. It applied to claims filed for the 2001 claim year.

## **HRA Appropriation**

### **AB 440 (Chapter 197)**

This act appropriates money into the general fund to pay additional claims for the Homeowner and Renter Assistance program. This act allows FTB to pay increased HRA claims expected as a result of AB 426, described above.

This act is an urgency statute and was effective upon enactment. It applied to claims filed for the 2001 claim year.

## **Modify Filing Requirement Threshold to Allow Exclusion of Gain on Sale of Principal Residence**

### **AB 816 (Chapter 164)**

This act repeals the income tax return filing requirement triggered solely by the sale of a principal residence where an individual's income otherwise is below the filing threshold.

This act is a tax levy and was effective immediately upon enactment. It is operative for taxable years beginning on or after January 1, 2001.

## **Child Care Program Credit/Child Care Contribution Credit/Extend Repeal Date to December 1, 2007**

### **AB 866 (Chapter 650)**

This act extends the availability of the Employer Child Care Program Credit and the Employer Child Care Contribution Credit to taxable years beginning before January 1, 2007.

This act also changes the type of contributions that may qualify for the Employer Child Care Contribution Credit.

This act is a tax levy and was effective immediately upon enactment. It applies to taxable years beginning on or after January 1, 2001, and before January 1, 2007.

## **Child Support Enforcement/FTB Precluded from Collecting Certain Child Support Owed by Disabled Obligor with Limited Income**

### **AB 891 (Chapter 651)**

This act precludes FTB from collecting delinquent child support from the monthly benefits that the disabled noncustodial parent receives from either Supplemental Security Income/State

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Supplementary Payments or Social Security Disability Insurance.

This act is effective and operative on January 1, 2002.

### **Limited Liability Fees and Repeal Fee Adjustment**

#### **AB 898 (Chapter 391)**

This act makes the following changes to the present system of collecting revenue from a limited liability company (LLC):

- Repeals the annual study and adjustment of the LLC fee, and
- Sets the LLC fee at a fixed amount.

This act is a tax levy and was effective immediately upon enactment. It applies to taxable years beginning on or after January 1, 2001.

### **Exclusion/Vouchers for Installing Water and Energy Efficient Clothes Washers, and Plumbing Devices**

#### **AB 952 (Chapter 212)**

This act does not tax rebates or vouchers received by a taxpayer for the purchase or installation of water conservation appliances and devices.

This act is a tax levy and was effective immediately upon enactment. It applies to taxable years beginning on or after January 1, 2001.

### **LAO In Consultation With BOE & FTB Study Sales & Use Tax Exemption For Use Of Sale & Leaseback Financing**

#### **AB 984 (Chapter 592)**

This act requires the Legislative Analyst, in consultation with FTB and the Board of Equalization, to do a study related to the sales and use tax exemption on the purchase or lease of certain public transportation vehicles and vessels.

This act is effective and operative on January 1, 2002.

### **Public Records Disclosure Procedure**

#### **AB 1014 (Chapter 355)**

When responding to a California Public Records Act request, this act requires an agency to:

- Estimate the date and time public records will be available to the requester, and
- Provide several additional services when assisting the requester.

This act is effective January 1, 2002, and applies to requests made on or after that date.

### **Nonresident Taxation/Minimum Tax Credit/ Full Payment Rule/Usage of Tax Credit by Pass-Through Entities/Disclosure of Information for Personnel Matters/Limited Partnership Technical Change** **AB 1115 (Chapter 920)**

This act:

- Makes a comprehensive change in the manner that nonresidents and part-year

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residents are taxed by specifying clear, definitive rules that will be applied consistently to all taxpayers for calculating loss carryovers, deferred deductions, and deferred income.

- Coordinates the alternative minimum tax credit with credits that reduce tax below tentative minimum tax by eliminating conflicting statutory language and providing clear, definitive rules for the ordering of credits that are applied against tax.
- Ensures that taxpayers can file refund claims for overpaid income taxes even though the tax was paid through installment payments.
- Removes an inequity in the law by allowing a holder of an interest in a pass-through entity to realize the same tax benefits whether the pass-through entity files on a fiscal year or calendar year basis.
- Authorizes limited disclosure of confidential taxpayer information for use in disciplinary personnel actions.
- Makes references to the limited partnership annual tax in the Revenue and Taxation Code correct and consistent.

This act is effective January 1, 2002 and applies to taxable years beginning on or after that date.

**Deficiency Definition/Eliminate Zero NPA For Credit Carryovers/Changes In Withholding Formula/Define When Formulas Are To Be Changed**

**AB 1116 (Chapter 191)**

This act:

- Improves the rules by which FTB proposes changes to credits, deductions, and losses that are eligible to be applied against taxpayer income in future years, and
- Specifies when a law effecting a change in income tax withholding will apply.

This act is effective and operative on January 1, 2002.

**Homeowner and Renter Assistance Increase/ Franchise Tax Board to Conduct a Study of Tax Forms That Affect Taxpayers 65 or Older & Report to the Legislature**

**AB 1370 (Chapter 266)**

This act:

- Increases the HRA payments 45% and returns the income levels eligible for assistance to the 2001 calendar year levels prior to the enactment of AB 426 (Stats. 2001, Ch. 156).
- Requires FTB to conduct a study of tax forms used by taxpayers who are 65 years of age or older and report on that study to the Legislature on or before January 1, 2002, or as soon thereafter as practicable.

This act is an urgency statute and was effective and operative upon enactment.

**Limited Liability Partnerships & Foreign Limited Liability Partnerships/Architecture**

**AB 1596 (Chapter 595)**

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This act allows a limited liability partnership to engage in the practice of architecture until January 1, 2007.

This act is effective and operative on January 1, 2002.

**Exclusion/Grants or Loans for Construction and Retrofitting Buildings to be More Energy Efficient**

**ABX 29 (Chapter 8)**

This act creates various programs to promote energy conservation and new energy systems. These programs include tax-exempt grants for making buildings more energy efficient.

This act is an urgency statute and was effective and operative immediately upon enactment. The income exclusion applies to grants received during taxable years beginning on or after January 1, 2001.

**Homeowner and Renter Assistance Appropriation**

**SB 14 (Chapter 2)**

This act appropriates an additional \$40 million for the HRA program.

This act is effective and operative immediately upon enactment.

**Low-Income Housing Credit/Increase Maximum Aggregate Amount to \$70 Million**

**SB 73 (Chapter 668)**

This act increases from \$50 million to \$70 million the maximum aggregate allocation amount for the low-income housing tax credit in 2001. Beginning in 2002, this act adjusts the cap annually for inflation.

This act is a tax levy and was effective immediately upon enactment. It is operative for taxable years beginning on and after January 1, 2001.

**Crime/False, Fraudulent or Deceptive Conduct with Regard to the Personal Income Tax Law and the Bank and Corporation Tax Law**

**SB 205 (Chapter 854)**

This act specifies that felony penalty provisions for filing a false tax return conform to the Penal Code sentencing provisions for nearly all other no-life threatening felonies.

This act is effective and operative January 1, 2002.

**California Peace Officer Memorial Foundation Fund/Allocation of Funds**

**SB 215 (Chapter 274)**

This act changes the appropriation procedure for the California Peace Officer Memorial Foundation Fund.

This act is an urgency statute and was effective and operative immediately upon enactment.

**Limited Liability Partnerships and Limited Liability Companies/Notice To Pay Annual Tax**

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### **SB 263 (Chapter 425)**

This act requires the Secretary of State to include in the registration instructions for limited liability partnerships and in the articles of organization instructions for limited liability companies notification that the entities are obligated to pay an annual tax to FTB.

This act is effective on January 1, 2002, and operative for instructional materials prepared by the SOS after that date.

### **Mergers and Acquisitions**

#### **SB 324 (Chapter 50)**

This act allows the Secretary of State to file an agreement of merger of two or more corporations without receipt of the Certificate of Satisfaction from the FTB if the surviving corporation is a domestic corporation or a foreign (non-California-incorporated) corporation qualified to do business in this state.

This act is effective January 1, 2002, and applies to all Certificates of Mergers issued by the SOS after that date.

### **Taxpayers' Bill of Rights/No Levy May be Made on Principal Residence of Innocent Investor/Release of Certain State Tax Liens**

#### **SB 366 (Chapter 669)**

Under this act, when a taxpayer substantiates their innocent investor status, FTB will be:

- Prohibited from seizing and selling (levying) the principal residence if the reason for the levy is the underpayment

of tax as a result of an investment in an abusive tax shelter.

- Required to release the proceeds from the sale or other transaction related to the levying of a principal residence.
- Required to release any state tax lien, including liens that survive the bankruptcy of an innocent investor, if the reason for the lien is the underpayment of tax resulting from an investment in an abusive tax shelter.
- Required to return any proceeds from the sale of a principal residence that were received in satisfaction of a state tax lien or as a result of a levy, upon written notification from the innocent investor.

In addition, this act allows taxpayers to take an action against FTB as a result of a denial of a return of the proceeds.

This act is effective on January 1, 2002, but specifies that it is operative for levies and liens that apply to taxable years ending on or before December 31, 2000.

### **California Internet Tax Freedom Act/Extends Repeal Date**

#### **SB 394 (Chapter 343)**

This act extends the expiration date of the California Internet Tax Freedom Act to either January 1, 2003, or January 1, 2004, depending upon certain conditions.

This act is effective and operative on January 1, 2002.

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**Community Development Financial Institution  
Investments Credit/Extend Repeal Date To  
January 1, 2007**

**SB 409 (Chapter 535)**

This act amends the Community Development Financial Institution Investments Credit as follows:

- Extends the repeal date,
- Renames and redefines specific terms,
- Limits the amount of the investments eligible for the credit, and
- Requires FTB to advise and assist in the administration of the credit.

This act is a tax levy and was effective immediately upon enactment. It applies to taxable years beginning on or after January 1, 2001.

**California Whistleblower Protection Act/State  
Agencies Print, Post, and Email Notice  
Explaining the Act**

**SB 413 (Chapter 883)**

This act makes various changes to the laws regarding the California Whistleblower Protection Act, including requiring state agencies to distribute a notice explaining the CWPA to all employees.

This act is effective and operative January 1, 2002.

**Taxpayers' Bill of Rights/Proceedings  
Regarding Correct Tax Liability/Distribution  
of Public Writings**

**SB 445 (Chapter 670)**

This act:

- Emphasizes that tax proceedings are to be used to determine the taxpayer's correct tax liability, and
- Requires the dissemination of certain written public records prior to FTB taking final action at its public meetings.

This act is effective and operative on January 1, 2002.

**Change B&CT Law to Corporate Tax Law/  
Electronic Postmarks/MIC Recapture  
Exception/RAR Refund Statute/Expand  
Voluntary Disclosure Program To Trusts**

**SB 1185 (Chapter 543)**

This act:

- Renames the "Bank and Corporation Tax Law" as the "Corporation Tax Law,"
- Makes California law substantially the same as the federal law that permits electronic postmarks to be proof of the date an e-file return is filed,
- Adds multi-jurisdictional trusts as participants in the FTB voluntary disclosure program,
- Allows FTB to initiate action on taxpayer accounts that are overpaid,
- Specifies that taxpayers making the federal election to treat a stock purchase as an asset purchase will not trigger a recapture of the Manufacturers' Investment Credit, and
- Deletes an obsolete term from the income tax laws.

This act is effective and operative on January 1, 2002.

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## **Solar Energy Credit**

### **SBXX 17 (Chapter 12)**

This act allows a credit for the purchase and installation of a solar energy system.

This act is a tax levy and was effective immediately upon enactment. It is operative for taxable years beginning on or after January 1, 2001, and before January 1, 2006.

## **Energy Efficient Products or Equipment Loan Interest Deduction**

### **SBXX 75 (Chapter 5)**

This act allows a deduction for interest paid on any loan or financed indebtedness from a utility company to purchase energy efficient equipment and products for California residences.

This act is a tax levy and was effective immediately upon enactment. It applies to taxable years beginning on or after January 1, 2001.



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## Rulings

During 2001, the Franchise Tax Board published four Legal Rulings on the following subjects:

- The extent to which credentialed teachers employed in educational programs by California state agencies are “teaching at qualified educational institutions” for purposes of the Teacher Retention Credit under Revenue and Taxation Code section 17052.2.
- The proper methodology to determine the amount attributable to “surplus member savings capital,” which is not subject to franchise tax, and the amount attributable to “equity capital,” which is subject to franchise tax, from the total nonmember investment income of a credit union.
- The proper California tax treatment of federal income tax credits and refunds under Internal Revenue Code section 6428.
- The extent to which cement trucks are qualified property for purposes of the Manufacturer’s Investment Credit (MIC), and the methodology to be used in determining the duration of the manufacturing process for ready-mixed concrete.

During 2001, the Franchise Tax Board published a number of FTB Notices discussing a variety of subjects including:

- Announcement of a public hearing regarding adjustment of the limited liability company fee, legislative changes relating to the limited

liability fee, and the revised limited liability company fee for 2001 and thereafter.

- Correction to FTB Notice 2000-8, which provided guidance to taxpayers needing to request changes in accounting periods or methods.
- Update on the settlement process including instructions and addresses for corresponding with the Settlement Bureau.
- Announcement of the Franchise Tax Board policy regarding use of the Board of Equalization sales and use tax audit results for a Manufacturer’s Investment Credit audit.

The Franchise Tax Board also announced by FTB Notice a number of regulation and drafting symposiums and requested public comment on a variety of subjects including:

- Notice and request for public comment on Proposed Regulation 23334 relating to the tax clearance certificate process for corporations.
- Announcements of town hall meetings regarding regulation 19032 relating to audit procedures, proposed drafts of regulation 19032, and discussion matrixes of alternative language for the draft regulation.
- Symposium to Discuss Draft Proposed Regulations 17053.36 and 23636 relating to the Joint Strike Fighter Wage Credit and 17053.37 and 23637 relating to the Joint Strike Fighter Property Credit.

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## Tax Appeals

Taxpayers who disagree with the Franchise Tax Board's action on their protest or claim for refund may appeal the decision to the State Board of Equalization (SBE). The Franchise Tax Board's Legal Branch staff is responsible for presenting FTB's position.

During 2001, the SBE issued seven published decisions that are briefly summarized below:

*Appeal of Michael E. Myers, 2001-SBE-001.*

The SBE considered a number of tax-protester-type arguments challenging FTB's authority to exercise its jurisdiction to tax. The SBE sustained the tax, penalties and cost recovery fee and also imposed a \$1,000 penalty for filing a frivolous appeal.

*Appeal of Reitman Atlantic Corporation, 2001-SBE-002.* This opinion partially overturned the SBE's opinion in *Appeal of Al Tirpa & Associates, Inc.*, 97-SBE-007, concerning a nonqualified foreign corporation's right to appeal. The SBE held that appellant had the right to commence and maintain an appeal, despite the fact that appellant was a nonqualified foreign corporation, because appellant was not in fact transacting intrastate business in California and should have the opportunity to seek a determination of its California filing requirements and appropriate tax liability. (A petition for rehearing was denied, although the original opinion was restated and amended, 2001-SBE-2001-A.)

*Appeals of Jeremiah Xavier Spicer, Miracle Dionna Spicer, and Daryl Williams, Jr., 2001-SBE-003.* The SBE sustained FTB's denial of renters' assistance to each of the claimants

because the eligibility requirements to qualify as renters had not been satisfied; that is, the minor children were not parties to the rental agreement (the minors were not liable to pay rent under an implied contract with the lessor), and there was no proof that the children paid rent from their own funds.

*Appeal of Samuel L. Flores, 2001-SBE-004.*

The SBE held that per capita payments of a share of profits derived from gaming operations made by a tribe to its members are not compensation for services and must be regarded as income from an intangible, and sourced to the residence of the tribal member.

*Appeal of Ronald F. and Catherine Boedekker, 2001-SBE-005.* The SBE held that the tax benefit rule permitted taxpayers to exclude from their gross income an amount equal to only one-half of the accrued but unpaid interest that they had previously deducted as their distributive share of partnership loss.

*Appeal of Raymond H. and Margaret Berner, 2001-SBE-006.* This case involved a question of residency, and although the SBE had concluded in an earlier decision involving prior years that appellants were California residents, in this case the SBE concluded that appellants' situation had sufficiently changed to justify a finding that appellants were no longer California residents. A petition for rehearing was filed. The SBE affirmed the conclusion of the earlier decision that appellants were not residents of California for the years on appeal and replaced the earlier formal opinion with a revised opinion that made minor modifications to the language of its earlier opinion. *Appeal of Raymond H. and Margaret Berner, Opinion on Petition for Rehearing, 2001-SBE-006A.*

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*Appeal of David and Marilee Duff, 2001-SBE-007.* In this case the SBE upheld a late filing penalty imposed because the nonresident appellants failed to file a return until a demand letter was sent by FTB, but abated an estimated tax penalty on the basis that since appellant-husband's income from wages was *subject to withholding*, those wages therefore met a statutory exception to the estimated tax penalty despite appellant-husband's employer's failure to withhold.

### **Litigation—Filings and Closures**

There were 14 actions in the nature of suits for refund that were filed with the department and 26 cases of a similar nature were closed. A total of 15 cases went to final decision, with the Franchise Tax Board being sustained in 10 of those cases. The Franchise Tax Board was sustained in four appellate level decisions and was reversed in four of the decisions. Petitions for Writs of Certiorari were filed with the United States Supreme Court in four cases; three were from appellate decisions in favor of the Franchise Tax Board and involved claim for refund cases, while the fourth was a bankruptcy matter in which the department filed the petition. The writ was denied in two of the cases and action was pending in the other two at the end of the year.

There were two noteworthy published appellate decisions, and one noteworthy decision involving the FTB by the Nevada Supreme Court:

*Hoechst Celanese Corporation v. Franchise Tax Board* (2001) 25 Cal 4<sup>th</sup> 508, reversed an appellate court decision in favor of the taxpayer.

The department was sustained in its determination that gain realized as the result of a reversion from the termination of an employee pension plan constituted "business income" and was therefore subject to apportionment by California. The California Supreme Court found that the Uniform Division of Income for Tax Purposes Act's (UDITPA) classification of income as business or nonbusiness income was based upon California State Board of Equalization decisions and that decisions of that Board provided a legislative history to be used in construing the language of UDITPA. It held that the definition encompasses both a transactional and functional test. The court found that the functional test focused on the relationship of the property involved to the business operations of the taxpayer. The United States Supreme Court declined to accept a Petition for Certiorari filed by the taxpayer.

*Valentino v. Franchise Tax Board* (2001) 87 Cal App 4<sup>th</sup> 1284. The appellate court determined that nonresidents of California are required to report their share of gross income from sources within California, including items passed through from an S corporation that are sourced to California. Even though the stock of the S corporation did not acquire a business situs in California, the source of items of S corporation pass-through income is determined by reference to corporate income-producing activities and may be sourced to California on that basis.

*Gilbert P. Hyatt v. Franchise Tax Board*, Nevada Supreme Court Case No. 35549. Mr. Hyatt filed suit against the FTB in Nevada District Court claiming that FTB committed a number of torts during its audit of Mr. Hyatt. The Nevada Supreme Court ordered the district court to grant the FTB's motion for summary judgment, holding there were no triable issues of

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fact and that the FTB's investigation was carried out in a manner consistent with its statutory authority.

### **Settlement**

The Settlement Program settled 166 civil tax matter disputes between July of 2000 and June of 2001. The 166 settled cases involved \$500 million in disputed liabilities. Of the \$500 million in dispute, \$357 million was sustained.

Of the cases settled, 19 were settled under the Franchise Tax Board's "small case" authority. Small cases involve reductions in tax and penalties of \$5,000 or less. These cases are approved by the Franchise Tax Board's Chief Counsel and the Executive Officer, and reported to the three-member Franchise Tax Board. The three-member Franchise Tax Board approved all remaining cases.

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**Appendix A:**  
**2000 Tax Rates, Exemptions, and**  
**Standard Deductions**



**TABLE 1A**  
**Personal Income Tax**  
**SYNOPSIS OF TAX RATES**  
**Married Persons Filing Jointly**  
**Taxable Years 1935 - 2000**

Tax Rate	1935-42 Taxable Income*	1943-48 <sup>a</sup> Taxable Income*	1949-51 Taxable Income*	1952-58 <sup>b</sup> Taxable Income*	1959-66 <sup>c</sup> Taxable Income*
1.0	Up to \$ 5,000	Up to \$ 10,000	Up to \$ 5,000	Up to \$ 10,000	Up to \$ 5,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	10,000 to 20,000	5,000 to 10,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	20,000 to 30,000	10,000 to 15,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	30,000 to 40,000	15,000 to 20,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	40,000 to 50,000	20,000 to 25,000
6.0	25,000 to 30,000	\$ 30,000 and over	\$ 25,000 and over	\$ 50,000 and over	25,000 to 30,000
7.0	30,000 to 40,000				\$ 30,000 and over
8.0	40,000 to 50,000				
9.0	50,000 to 60,000				
10.0	60,000 to 70,000				
11.0	70,000 to 80,000				
12.0	80,000 to 100,000				
13.0	100,000 to 150,000				
14.0	150,000 to 250,000				
15.0	\$ 250,000 and over				

Tax Rate	1967-72 <sup>d</sup> Taxable Income*	1973-85 <sup>e,f</sup> Taxable Income*	1986 <sup>f</sup> Taxable Income*
0.0			Up to \$ 3,420
1.0	Up to \$ 4,000	Up to \$ 4,000	3,420 to 10,420
2.0	4,000 to 7,000	4,000 to 7,000	10,420 to 15,620
3.0	7,000 to 10,000	7,000 to 10,000	15,620 to 20,840
4.0	10,000 to 13,000	10,000 to 13,000	20,840 to 26,160
5.0	13,000 to 16,000	13,000 to 16,000	26,160 to 31,420
6.0	16,000 to 19,000	16,000 to 19,000	31,420 to 36,660
7.0	19,000 to 22,000	19,000 to 22,000	36,660 to 41,860
8.0	22,000 to 25,000	22,000 to 25,000	41,860 to 47,120
9.0	25,000 to 28,000	25,000 to 28,000	47,120 to 52,360
10.0	\$ 28,000 and over	28,000 to 31,000	52,360 to 57,580
11.0		\$ 31,000 and over	\$ 57,580 and over

Tax Rate	1987-90 <sup>f,g</sup> Taxable Income*	1991-92 <sup>f,h</sup> Taxable Income*	1993 <sup>f,h</sup> Taxable Income*	1994 <sup>f,h</sup> Taxable Income*	1995 <sup>f,h</sup> Taxable Income*
1.0	Up to \$ 7,300	Up to \$ 8,788	Up to \$ 9,332	Up to \$ 9,444	Up to \$ 9,662
2.0	7,300 to 17,300	8,788 to 20,828	9,332 to 22,118	9,444 to 22,384	9,662 to 22,898
4.0	17,300 to 27,300	20,828 to 32,870	22,118 to 34,906	22,384 to 35,324	22,898 to 36,136
6.0	27,300 to 37,900	32,870 to 45,632	34,906 to 48,456	35,324 to 49,038	36,136 to 50,166
8.0	37,900 to 47,900	45,632 to 57,670	48,456 to 61,240	49,038 to 61,974	50,166 to 63,400
9.3	\$ 47,900 and over	57,670 to 200,000	61,240 to 212,380	61,974 to 214,928	63,400 to 219,872
10.0		200,000 to 400,000	212,380 to 424,760	214,928 to 429,858	219,872 to 439,744
11.0		\$ 400,000 and over	\$ 424,760 and over	\$ 429,858 and over	\$ 439,744 and over

Tax Rate	1996 <sup>f,j</sup> Taxable Income*	1997 <sup>f,j</sup> Taxable Income*	1998 <sup>f,j</sup> Taxable Income*	1999 <sup>f,j</sup> Taxable Income*	2000 <sup>f,j</sup> Taxable Income*
1.0	Up to \$ 9,816	Up to \$ 10,032	Up to \$ 10,262	Up to \$ 10,528	Up to \$ 10,918
2.0	9,816 to 23,264	10,032 to 23,776	10,262 to 24,322	10,528 to 24,954	10,918 to 25,878
4.0	23,264 to 36,714	23,776 to 37,522	24,322 to 38,386	24,954 to 39,384	25,878 to 40,842
6.0	36,714 to 50,968	37,522 to 52,090	38,386 to 53,288	39,384 to 54,674	40,842 to 56,696
8.0	50,968 to 64,414	52,090 to 65,832	53,288 to 67,346	54,674 to 69,096	56,696 to 71,652
9.3	\$ 64,414 and over	\$ 65,832 and over	\$ 67,346 and over	\$ 69,096 and over	\$ 71,652 and over

Footnotes follow this section.

**TABLE 1B**  
**Personal Income Tax**  
**SYNOPSIS OF TAX RATES**  
**Single and Married Persons Filing Separately**  
**Taxable Years 1935 - 2000**

Tax Rate	1935-42 Taxable Income*	1943-48 <sup>a</sup> Taxable Income*	1949-51 Taxable Income*	1952-58 Taxable Income*	1959-66 <sup>c</sup> Taxable Income*
1.0	Up to \$ 5,000	Up to \$ 10,000	Up to \$ 5,000	Up to \$ 5,000	Up to \$ 2,500
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	5,000 to 10,000	2,500 to 5,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	10,000 to 15,000	5,000 to 7,500
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	15,000 to 20,000	7,500 to 10,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	20,000 to 25,000	10,000 to 12,500
6.0	25,000 to 30,000	\$ 30,000 and over	\$ 25,000 and over	\$ 25,000 and over	12,500 to 15,000
7.0	30,000 to 40,000				\$ 15,000 and over
8.0	40,000 to 50,000				
9.0	50,000 to 60,000				
10.0	60,000 to 70,000				
11.0	70,000 to 80,000				
12.0	80,000 to 100,000				
13.0	100,000 to 150,000				
14.0	150,000 to 250,000				
15.0	\$ 250,000 and over				

Tax Rate	1967-72 <sup>d</sup> Taxable Income*	1973-1985 <sup>e,f</sup> Taxable Income*	1986 <sup>f</sup> Taxable Income*
0.0			Up to \$ 1,710
1.0	Up to \$ 2,000	Up to \$ 2,000	1,710 to 5,210
2.0	2,000 to 3,500	2,000 to 3,500	5,210 to 7,810
3.0	3,500 to 5,000	3,500 to 5,000	7,810 to 10,420
4.0	5,000 to 6,500	5,000 to 6,500	10,420 to 13,080
5.0	6,500 to 8,000	6,500 to 8,000	13,080 to 15,710
6.0	8,000 to 9,500	8,000 to 9,500	15,710 to 18,330
7.0	9,500 to 11,000	9,500 to 11,000	18,330 to 20,930
8.0	11,000 to 12,500	11,000 to 12,500	20,930 to 23,560
9.0	12,500 to 14,000	12,500 to 14,000	23,560 to 26,180
10.0	\$ 14,000 and over	14,000 to 15,500	26,180 to 28,790
11.0		\$ 15,500 and over	\$ 28,790 and over

Tax Rate	1987-90 <sup>f,g</sup> Taxable Income*	1991-92 <sup>f,h</sup> Taxable Income*	1993 <sup>f,h</sup> Taxable Income*	1994 <sup>f,h</sup> Taxable Income*	1995 <sup>f,h</sup> Taxable Income*
1.0	Up to \$ 3,650	Up to \$ 4,394	Up to \$ 4,666	Up to \$ 4,722	Up to \$ 4,831
2.0	3,650 to 8,650	4,394 to 10,414	4,666 to 11,059	4,722 to 11,192	4,831 to 11,449
4.0	8,650 to 13,650	10,414 to 16,435	11,059 to 17,453	11,192 to 17,662	11,449 to 18,068
6.0	13,650 to 18,950	16,435 to 22,816	17,453 to 24,228	17,662 to 24,519	18,068 to 25,083
8.0	18,950 to 23,950	22,816 to 28,835	24,228 to 30,620	24,519 to 30,987	25,083 to 31,700
9.3	\$ 23,950 and over	28,835 to 100,000	30,620 to 106,190	\$ 30,987 to 107,464	\$ 31,700 to 109,936
10.0		100,000 to 200,000	106,190 to 212,380	107,464 to 214,929	109,936 to 219,872
11.0		\$ 200,000 and over	\$ 212,380 and over	\$ 214,929 and over	\$ 219,872 and over

Tax Rate	1996 <sup>f,i</sup> Taxable Income*	1997 <sup>f,i</sup> Taxable Income*	1998 <sup>f,i</sup> Taxable Income*	1999 <sup>f,i</sup> Taxable Income*	2000 <sup>f,i</sup> Taxable Income*
1.0	Up to \$ 4,908	Up to \$ 5,016	Up to \$ 5,131	Up to \$ 5,264	Up to \$ 5,459
2.0	4,908 to 11,632	5,016 to 11,888	5,131 to 12,161	5,264 to 12,477	5,459 to 12,939
4.0	11,632 to 18,357	11,888 to 18,761	12,161 to 19,193	12,477 to 19,692	12,939 to 20,421
6.0	18,357 to 25,484	18,761 to 26,045	19,193 to 26,644	19,692 to 27,337	20,421 to 28,348
8.0	25,484 to 32,207	26,045 to 32,916	26,644 to 33,673	27,337 to 34,548	28,348 to 35,826
9.3	\$ 32,207 and over	\$ 32,916 and over	\$ 33,673 and over	\$ 34,548 and over	\$ 35,826 and over

Footnotes follow this section.

**TABLE 1C**  
**Personal Income Tax**  
**SYNOPSIS OF TAX RATES**  
**Unmarried Head of Household**  
**Taxable Years 1935 - 2000**

Tax Rate	1935-42 Taxable Income*	1943-48 <sup>a</sup> Taxable Income*	1949-58 Taxable Income*	1959-66 <sup>c</sup> Taxable Income*	1967-72 <sup>d</sup> Taxable Income*
1.0	Up to \$ 5,000	Up to \$ 10,000	Up to \$ 5,000	Up to \$ 2,500	Up to \$ 3,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	2,500 to 5,000	3,000 to 4,500
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	5,000 to 7,500	4,500 to 6,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	7,500 to 10,000	6,000 to 7,500
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	10,000 to 12,500	7,500 to 9,000
6.0	25,000 to 30,000	\$ 30,000 and over	\$ 25,000 and over	12,500 to 15,000	9,000 to 10,500
7.0	30,000 to 40,000			\$ 15,000 and over	10,500 to 12,000
8.0	40,000 to 50,000				12,000 to 13,500
9.0	50,000 to 60,000				13,500 to 15,000
10.0	60,000 to 70,000				\$ 15,000 and over
11.0	70,000 to 80,000				
12.0	80,000 to 100,000				
13.0	100,000 to 150,000				
14.0	150,000 to 250,000				
15.0	\$ 250,000 and over				

Tax Rate	1973 <sup>e</sup> Taxable Income*	1974-85 <sup>f,i</sup> Taxable Income*	1986 <sup>f</sup> Taxable Income*
0.0			Up to \$ 3,420
1.0	Up to \$ 3,000	Up to \$ 4,000	3,420 to 10,410
2.0	3,000 to 4,500	4,000 to 6,000	10,410 to 13,890
3.0	4,500 to 6,000	6,000 to 7,500	13,890 to 16,530
4.0	6,000 to 7,500	7,500 to 9,000	16,530 to 19,150
5.0	7,500 to 9,000	9,000 to 10,500	19,150 to 21,780
6.0	9,000 to 10,500	10,500 to 12,000	21,780 to 24,410
7.0	10,500 to 12,000	12,000 to 13,500	24,410 to 27,020
8.0	12,000 to 13,500	13,500 to 15,000	27,020 to 29,630
9.0	13,500 to 15,000	15,000 to 16,500	29,630 to 32,260
10.0	15,000 to 16,500	16,500 to 18,000	32,260 to 34,880
11.0	\$ 16,500 and over	\$ 18,000 and over	\$ 34,880 and over

Tax Rate	1987-90 <sup>f,g</sup> Taxable Income*	1991-92 <sup>f,h</sup> Taxable Income*	1993 <sup>f,h</sup> Taxable Income*	1994 <sup>f,h</sup> Taxable Income*	1995 <sup>f,h</sup> Taxable Income*
1.0	Up to \$ 7,300	Up to \$ 8,789	Up to \$ 9,333	Up to \$ 9,445	Up to \$ 9,662
2.0	7,300 to 17,300	8,789 to 20,829	9,333 to 22,118	9,445 to 22,383	9,662 to 22,898
4.0	17,300 to 22,300	20,829 to 26,848	22,118 to 28,510	22,383 to 28,852	22,898 to 29,516
6.0	22,300 to 27,600	26,848 to 33,229	28,510 to 35,286	28,852 to 35,709	29,516 to 36,530
8.0	27,600 to 32,600	33,229 to 39,249	35,286 to 41,679	35,709 to 42,179	36,530 to 43,149
9.3	\$ 32,600 and over	39,249 to 136,115	41,679 to 144,540	42,179 to 146,274	43,149 to 149,638
10.0		136,115 to 272,230	144,540 to 289,081	146,274 to 292,550	149,638 to 299,279
11.0		\$ 272,230 and over	\$ 289,081 and over	\$ 292,550 and over	\$ 299,279 and over

Tax Rate	1996 <sup>f,j</sup> Taxable Income*	1997 <sup>f,j</sup> Taxable Income*	1998 <sup>f,j</sup> Taxable Income*	1999 <sup>f,j</sup> Taxable Income*	2000 <sup>f,j</sup> Taxable Income*
1.0	Up to \$ 9,817	Up to \$ 10,033	Up to \$ 10,264	Up to \$ 10,531	Up to \$ 10,921
2.0	9,817 to 23,264	10,033 to 23,776	10,264 to 24,323	10,531 to 24,955	10,921 to 25,878
4.0	23,264 to 29,988	23,776 to 30,648	24,323 to 31,353	24,955 to 32,168	25,878 to 33,358
6.0	29,988 to 37,114	30,648 to 37,931	31,353 to 38,803	32,168 to 39,812	33,358 to 41,285
8.0	37,114 to 43,839	37,931 to 44,803	38,803 to 45,833	39,812 to 47,025	41,285 to 48,765
9.3	\$ 43,839 and over	\$ 44,803 and over	\$ 45,833 and over	\$ 47,025 and over	\$ 48,765 and over

Footnotes follow this section.

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## APPENDIX A

### Footnotes

#### TABLE 1

\* Adjusted gross income less deductions.

- a A temporary reduction in tax for lower income levels was effected in this period by widening the initial tax rate bracket from \$5,000 to \$10,000. This temporary reduction was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949. In addition, the maximum rate was reduced from 15% on amounts in excess of \$250,000 to 6% on amounts in excess of \$30,000.
- b Income splitting on joint returns was first effective in this period. Under this provision, married taxpayers who filed joint returns paid tax using a rate that was the same rate as the rate a single taxpayer would use on the same income. This allowed married taxpayers to file one return, instead of splitting their income and filing separate returns to take advantage of a lower rate.
- c The tax brackets were narrowed from \$10,000 to \$5,000 for married couples filing jointly and from \$5,000 to \$2,500 for all others. At the same time, the maximum rate was increased from 6% to 7%.
- d The tax brackets were narrowed and the tax rates were increased to 10%. Taxable income was redefined as adjusted gross income less deductions, rather than adjusted gross income less deductions, personal exemptions, and dependent exemptions (Stats. 1967, Ch. 963).

A special 10% reduction in tax liabilities with a maximum of \$100 for single individuals and \$200 for married couples filing jointly, was effective for the 1969 taxable year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20% was provided with respect to 1971 taxes, along with the enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971, [First Extraordinary Session] Ch. 1).

- e The maximum tax rate was increased from 10% to 11% (Stats. 1971, [First Extraordinary Session] Ch 1). A special income tax credit ranging from 20% to 100% of the tax liability was effective for the 1973 taxable year (Stats. 1973, Ch. 296).
- f Tax brackets were indexed at a rate of 5.22% for 1978, 6.88% for 1979, 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. Indexing was suspended for 1987. The brackets were set by AB 53 (Stats. 1987, Ch. 1138). For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, 2.3% for 1995, 1.6% for 1996, 2.2% for 1997, 2.3% for 1998, 2.6% for 1999, and 3.7% for 2000. Indexing reflects the June to June change in the California Consumer Price Index less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569).
- g The maximum tax rate was lowered from 11% to 9.3% effective for the 1987 taxable year. The number of tax brackets was reduced from eleven to six. Also, the preference tax was replaced with a 7% alternative minimum tax (Stats. 1987, Ch. 1138).
- h A 10% and an 11% tax rate were added, increasing the maximum tax rate from 9.3%, effective for the 1991 through 1995 taxable years (Stats. 1991, Ch. 117).
- i The tax brackets were eased for heads of household effective with the 1974 taxable year (Stats. 1973, Ch. 1180).
- j For taxable years beginning on January 1, 1996, the regular top marginal tax rate was reduced from 11% to 9.3% and the alternative minimum tax rate was reduced from 8.5% to 7%.

**TABLE 2**  
**Personal Income Tax**  
**PERSONAL AND DEPENDENT EXEMPTIONS**  
**AND STANDARD DEDUCTIONS**  
**Taxable Years 1935-2000**

Type	Taxable Year							
	1935-38	1939-42	1943-44 <sup>a</sup>	1945-48 <sup>b</sup>	1949-52 <sup>c</sup>	1953-58 <sup>d</sup>	1959-63 <sup>e</sup>	1964-66 <sup>f</sup>
I. Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$ 2,500	\$ 2,500	\$ 3,500	\$ 4,500	\$ 3,500	\$ 3,500	\$ 3,000	\$ 3,000
b. Married Filing Separately	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500
c. Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500
d. Head of Household (Unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000
e. Blind (Additional)	-	-	-	-	500	500	600	600
f. Senior (Additional)	-	-	-	-	-	-	-	-
g. Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000
h. Trusts	1,000	100	100	100	100	100	100	100
II. Dependent Exemption	400	400	400	400	400	400	600	600
III. Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	-	-	-	-	-	-	-	\$ 1,000
1. Adjusted Gross Income of \$5,000 or more	-	-	-	\$ 300	\$ 300	-	10.0%	-
2. Adjusted Gross Income of \$10,000 or more	-	-	-	-	-	\$ 600	\$ 1,000	-
3. Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	-	-	-
4. Adjusted Gross Income less than \$10,000	-	-	-	-	-	6.0%	10.0%	-
b. Head of Household (Unmarried)	-	-	-	-	-	-	-	\$ 1,000
1. Adjusted Gross Income of \$5,000 or more	-	-	-	\$ 300	\$ 300	\$ 300	\$ 500	-
2. Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-
c. Single and Married Filing Separately	-	-	-	-	-	-	-	\$ 500
1. Adjusted Gross Income of \$5,000 or more	-	-	-	\$ 300	\$ 300	\$ 300	\$ 500	-
2. Adjusted Gross Income less than \$5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-

Type	Taxable Year							
	1967 <sup>g</sup>	1968-77 <sup>h,j</sup>	1978 <sup>h,j</sup>	1979-86 <sup>h,j</sup>	1987-92 <sup>i,j</sup>	1993 <sup>j</sup>	1994 <sup>j</sup>	1995 <sup>j</sup>
I. Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	\$ 50	\$ 50	\$ 200	\$ 50	\$ 102	\$ 128	\$ 130	\$ 132
b. Married Filing Separately	25	25	100	25	51	64	65	66
c. Single	25	25	100	25	51	64	65	66
d. Head of Household (Unmarried)	50	50	200	50	102	64	65	66
e. Blind (Additional)	8	8	8	8	51	64	65	66
f. Senior (Additional)	-	-	-	-	51	64	65	66
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II. Dependent Exemption	8	8	8	8	51	64	65	66
III. Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,760	\$ 4,804	\$ 4,862	\$ 4,974
b. Head of Household (Unmarried)	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,760	\$ 4,804	\$ 4,862	\$ 4,974
c. Single and Married Filing Separately	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,880	\$ 2,402	\$ 2,431	\$ 2,487

Type	Taxable Year				
	1996 <sup>j</sup>	1997 <sup>j</sup>	1998 <sup>j</sup>	1999 <sup>j</sup>	2000 <sup>j</sup>
I. Personal Exemptions					
a. Married Filing Jointly and Surviving Spouse	\$ 134	\$ 136	\$ 140	\$ 144	\$ 150
b. Married Filing Separately	67	68	70	72	75
c. Single	67	68	70	72	75
d. Head of Household (Unmarried)	67	68	70	72	75
e. Blind (Additional)	67	68	70	72	75
f. Senior (Additional)	67	68	70	72	75
g. Estates	10	10	10	10	10
h. Trusts	1	1	1	1	1
II. Dependent Exemption	67	68	253	227	235
III. Standard Deductions					
a. Married Filing Jointly and Surviving Spouse	\$ 5,054	\$ 5,166	\$ 5,284	\$ 5,422	\$ 5,622
b. Head of Household (Unmarried)	\$ 5,054	\$ 5,166	\$ 5,284	\$ 5,422	\$ 5,622
c. Single and Married Filing Separately	\$ 2,527	\$ 2,583	\$ 2,642	\$ 2,711	\$ 2,811

Footnotes follow this section.

## APPENDIX A

### Footnotes

#### TABLE 2

- a Temporary wartime provisions, enacted in 1943, increased the exemptions of individuals by \$1,000 and estates by \$500.
- b Additional temporary wartime provisions, enacted in 1945, increased the personal exemptions by another \$1,000. A standard deduction in lieu of itemized nonbusiness deductions was introduced at that time. The standard deduction was 6% of adjusted gross income less dependent exemptions when the taxpayer used the tax from the “optional tax table,” or \$300 when the taxpayer filed a separate return and was ineligible to use the optional tax table and chose not to itemize deductions.
- c The temporary personal exemption increase enacted in 1945 lapsed. An additional \$500 was allowed to a blind taxpayer or spouse.
- d The filing of joint returns was made more attractive in this period. For couples with a combined income of \$10,000 or more, the standard deduction was raised from \$300 to \$600.
- e Personal exemptions were reduced by \$500, dependent exemptions were increased by \$200, and blind exemptions were increased by \$100. The standard deduction was increased from 6% to 10% of adjusted gross income less dependent and blind exemptions when the taxpayer used the tax from the “optional tax table” rather than the Tax Rate Schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of \$5,000 or more), the standard deduction was increased to \$1,000 for married couples filing jointly and to \$500 for all others.
- f A flat standard deduction of \$1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of \$500 for all other individuals, regardless of the amount of adjusted gross income, was substituted for the 10% standard deduction in the prior law. Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemptions, dependent exemptions, and their standard deduction.
- g Tax credits for personal and dependent exemptions were substituted for deductions (Stats. 1967, Ch. 1479).
- h The flat standard deduction was increased to \$2,000 for married couples filing jointly and unmarried heads of household and to \$1,000 for single persons (Stats. 1968, [First Extraordinary Session] Ch. 1). The \$50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is \$8.
- i Legislation passed in 1987 that changed the personal exemption credits and reestablished preset standard deductions (Stats. 1987, Ch. 1138). A limitation on itemized deductions and a phase out of personal exemptions for persons with high income were added (Stats. 1991, Ch. 117).
- j These amounts are indexed for 1978 and 1979 above a minimum 3% and future years by the California Consumer Price Index change from June to June (Stats. 1978, Ch. 569). The rate was 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. For taxable year 1987 indexing was suspended. The standard deductions and personal exemptions were legislatively set (Stats. 1987, Ch. 1138). For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, 2.3% for 1995, 1.6% for 1996, 2.2% for 1997, 2.3% for 1998, 2.6% for 1999, and 3.7% for 2000.

**TABLE 3**  
**Bank and Corporation**  
**SYNOPSIS OF TAX RATES**  
**Taxable Years 1929-2000**

Type	Income Year (Calendar Year Basis)								
	1929-32	1933-34	1935-42 <sup>a</sup>	1943-49 <sup>b</sup>	1950-58	1959-66 <sup>c</sup>	1967-70 <sup>d</sup>	1971 <sup>d</sup>	1972 <sup>e</sup>
I. General Corporations									
a. Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Minimum Franchise Tax*	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 100	\$ 100	\$ 100	\$ 200
c. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
d. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
II. Banks									
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	11.0%	11.0%	11.0%	11.6%
d. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	-	-
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-	-
f. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
III. Other Financial Corporations									
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	9.5%	11.0%	11.0%	11.6%
d. Financial Offset***	-	***	***	***	***	***	***	***	***
e. Minimum Franchise Tax*	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 100	\$ 100	\$ 100	\$ 200
f. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
g. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
IV. Corporations subject to Income Tax									
a. Tax Rate*	-	-	-	-	4.0%	5.5%	7.0%	7.0%	7.6%
b. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
c. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%

Type	Income Year (Calendar Year Basis)								
	1973 <sup>f</sup>	1974	1975	1976	1977	1978	1979	1980-81 <sup>f,h</sup>	1982-83
I. General Corporations									
a. Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Minimum Franchise Tax*	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
c. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
d. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
II. Banks									
a. General Franchise Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Add-on, In-lieu Rate	4.0%	3.707%	3.978%	3.772%	3.425%	2.730%	1.633%	2.0%	1.307%
c. Composite Rate	12.3%	12.707%	12.978%	12.772%	12.425%	11.730%	10.633%	11.6%	10.907%
d. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	\$ 200	\$ 200
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-	-
f. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
III. Other Financial Corporations									
a. General Franchise Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Add-on, In-lieu Rate	4.0%	3.707%	3.978%	3.772%	3.425%	2.730%	1.633%	2.0%	1.307%
c. Composite Rate	12.3%	12.707%	12.978%	12.772%	12.425%	11.730%	10.633%	11.6%	10.907%
d. Financial Offset***	***	***	***	***	***	***	***	***	***
e. Minimum Franchise Tax*	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
f. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
g. Preference Tax	-	-	-	-	-	-	-	-	-
IV. Corporations subject to Income Tax									
a. Tax Rate*	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
b. Alternative Minimum Tax**	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
c. Preference Tax	-	-	-	-	-	-	-	-	-
	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

Footnotes follow this section.

**TABLE 3 (continued)**  
**Bank and Corporation**  
**SYNOPSIS OF TAX RATES**  
**Taxable Years 1929-2000**

Type	Income Year (Calendar Year Basis)								
	1984	1985	1986	1987 <sup>g</sup>	1988 <sup>g</sup>	1989 <sup>g</sup>	1990-91 <sup>g</sup>	1992	1993
I. General Corporations									
a. Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Minimum Franchise Tax*	\$ 200	\$ 200	\$ 200	\$ 300	\$ 300	\$ 600	\$ 800	\$ 800	\$ 800
c. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
d. Preference Tax	2.5%	2.5%	2.5%	-	-	-	-	-	-
II. S Corporations									
a. Tax Rate	-	-	-	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
b. Financial S Corp. Add-on, In-lieu Rate	-	-	-	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	-	-	-	3.844%	3.868%	3.941%	3.941%	4.207%	4.307%
d. Minimum Franchise Tax	-	-	-	\$ 300	\$ 300	\$ 600	\$ 800	\$ 800	\$ 800
e. Excess Net Passive Income Tax	-	-	-	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
f. Built-in Gains Tax	-	-	-	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
III. Banks									
a. General Franchise Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	1.330%	1.220%	1.458%	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	10.930%	10.820%	11.058%	10.644%	10.668%	10.741%	10.741%	11.007%	11.107%
d. Minimum Franchise Tax Rate*	\$ 200	\$ 200	\$ 200	\$ 300	\$ 300	\$ 600	\$ 800	\$ 800	\$ 800
e. Alternative Minimum Tax **	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
f. Preference Tax	2.5%	2.5%	2.5%	-	-	-	-	-	-
IV. Other Financial Corporations									
a. General Franchise Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	1.330%	1.220%	1.458%	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	10.930%	10.820%	11.058%	10.644%	10.668%	10.741%	10.741%	11.007%	11.107%
d. Financial Offset***	***	***	***	***	***	***	***	***	***
e. Minimum Franchise Tax*	\$ 200	\$ 200	\$ 200	\$ 300	\$ 300	\$ 600	\$ 800	\$ 800	\$ 800
f. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
g. Preference Tax	-	-	-	-	-	-	-	-	-
V. Corporations subject to Income Tax									
a. Tax Rate*	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
c. Preference Tax	2.5%	2.5%	2.5%	2.5%	-	-	-	-	-

Type	Income Year (Calendar Year Basis)					
	1994 <sup>h</sup>	1995-96 <sup>h</sup>	1997 <sup>i</sup>	1998 <sup>i</sup>	1999 <sup>i</sup>	2000 <sup>i</sup>
I. General Corporations						
a. Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%
b. Minimum Franchise Tax*	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
c. Alternative Minimum Tax**	7.0%	7.0%	6.65%	6.65%	6.65%	6.65%
d. Preference Tax	-	-	-	-	-	-
II. S Corporations						
a. Tax Rate	2.5%	1.5%	1.5%	1.5%	1.5%	1.5%
b. Financial S Corp. Add-on, In-lieu Rate	2.170%	2%	2%	2%	2%	2%
c. Composite Rate	4.670%	3.5%	3.5%	3.5%	3.5%	3.5%
d. Minimum Franchise Tax	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
e. Excess Net Passive Income Tax	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%
f. Built-in Gains Tax	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%
III. Banks						
a. General Franchise Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	2%	2%	2%	2%
c. Composite Rate	11.470%	11.3%	10.84%	10.84%	10.84%	10.84%
d. Minimum Franchise Tax Rate*	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
e. Alternative Minimum Tax **	7.0%	7.0%	8.65%	8.65%	8.65%	8.65%
f. Preference Tax	-	-	-	-	-	-
IV. Other Financial Corporations						
a. General Franchise Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	2%	2%	2%	2%
c. Composite Rate	11.470%	11.3%	10.84%	10.84%	10.84%	10.84%
d. Financial Offset***	***	***	***	***	***	***
e. Minimum Franchise Tax*	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
f. Alternative Minimum Tax**	7.0%	7.0%	8.65%	8.65%	8.65%	8.65%
g. Preference Tax	-	-	-	-	-	-
V. Corporations Subject to Income Tax						
a. Tax Rate*	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%
b. Alternative Minimum Tax**	7.0%	7.0%	6.65%	6.65%	6.65%	6.65%
c. Preference Tax	-	-	-	-	-	-

Footnotes follow this section.

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## APPENDIX A

### Footnotes

#### TABLE 3

- a In 1936, the bank and corporation franchise tax was extended to public utilities, which were previously taxed on gross receipts.
- b Temporary provisions were enacted during World War II to reduce the franchise tax rate by 15%. This temporary reduction applied to income years ending in 1943 through income years ending in 1948.
- c The tax rate increase was effective for income earned on or after January 1, 1959. The minimum franchise tax increased to \$100 and was subsequently reduced to \$25 for credit unions with \$20,000 or less gross income, and for gold mining companies inactive since 1950.
- d The tax rate increase was effective for income earned on or after January 1, 1967.
- e The tax rate increase was effective for income years ending after December 31, 1971. The minimum tax increased from \$100 to \$200 (Stats. 1971, [First Extraordinary Session] Ch. 1).
- f The general corporation tax rate was increased from 7.6% on July 1, 1973, to reach the full 9%, on a monthly prorated basis with income years ending June 30, 1974, and thereafter. For 1973 calendar year corporations, the general tax rate was 8.3% and the bank and financial tax rate was 12.3% (Stats. 1972, Ch. 1406). The general tax rate was increased from 9% to 9.6% on January 1, 1980, to reach the full 9.6% on a monthly prorated basis with income years ending December 31, 1980, and thereafter (Stats. 1979, Ch. 1150).
- g The tax rate was decreased from 9.6% to 9.3% operative for income years beginning on or after January 1, 1987. The minimum franchise tax was increased from \$200 to \$300 for income years beginning after December 31, 1986, to \$600 for income years beginning after December 31, 1988, and \$800 for income years beginning after December 31, 1989 (Stats. 1987, Ch. 1139). For income years beginning on or after January 1, 1990, credit unions were no longer required to pay minimum franchise tax (Stats. 1989, Ch. 1222).
- h The in-lieu rate was set statutorily at 2% for income years ending in 1980 and 1981 (Stats. 1979, Ch. 1150), and for income years 1994, 1995, and 1996 (Stats. 1993, Ch. 31).
- i For taxable years beginning on January 1, 1997, the regular top marginal tax rate was reduced from 9.3% to 8.84% (Stats. 1996, Ch. 170).
- \* The minimum franchise tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum franchise tax until 1980.
- \*\* Replaced the preference tax with an alternative minimum tax effective for income years beginning on or after January 1, 1987 (Stats. 1987, Ch. 1139).
- \*\*\* Since nonbank financials, such as savings and loan associations, pay local taxes and fees from which banks are exempted, they are entitled to offset their state tax by the amount of these local levies as long as the effective net tax rate does not drop below the general corporation tax rate. Beginning in 1981, however, these nonbank financials received the same protection from local levies as banks, which eliminated their offset (Stats. 1979, Ch. 1150).



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**Appendix B:**  
**Personal Income Tax**  
**2000 Taxable Year**



**TABLE 1<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY TAXABLE YEARS**  
**1941 Through 2000 Taxable Years**

Year	Number of Returns	Adjusted Gross <sup>1</sup> Income	Taxable <sup>4</sup> Income	Total Tax <sup>5</sup> Liability
2000	13,440,952	\$ 829,547,000,813	\$ 706,585,807,568	\$ 40,369,830,771
1999	13,126,133	721,662,168,289	609,167,211,004	33,106,157,944
1998	12,796,604	627,433,733,461	522,562,769,753	26,203,573,219
1997	12,473,473	570,690,809,850	473,083,813,746	23,877,801,254
1996	12,172,201	512,431,675,779	421,252,482,068	20,322,784,586
1995	12,084,643	467,992,413,421	381,782,143,895	18,155,801,145
1994 h	11,926,987	439,333,822,548	356,109,978,823	16,217,010,478
1994	11,926,987	446,279,486,168	362,084,708,804	16,634,661,710
1993	11,929,840	441,688,924,003	353,006,086,588	15,933,690,353
1992	12,784,378	444,812,210,915	352,610,596,182	15,981,702,937
1991	12,889,953	437,779,859,470	343,689,284,242	15,284,423,241
1990	12,862,587	438,977,362,773	350,808,722,012	15,626,821,638
1989 g	12,580,509	418,396,134,507	336,663,742,693	15,092,856,811
1989	13,574,087	475,432,559,285	384,573,674,627	16,053,885,259
1988	13,184,346	425,656,202,922	356,204,568,884	15,048,753,047
1987	12,649,850	382,328,605,129	316,237,048,512	12,872,148,386
1986	12,241,172	340,363,750,192	266,290,027,097	12,586,418,855
1985	11,857,200	306,005,694,459	240,023,247,931	10,636,087,730
1984	11,630,329	290,103,630,395	229,858,626,759	9,817,265,664
1983	10,950,080	244,257,461,796	188,843,750,990	8,424,611,422
1982	10,721,424	224,864,257,752	175,605,696,681	7,240,834,538
1981	10,661,919	209,941,951,085	165,129,794,432	6,774,149,612
1980	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	b	85,108,713
1951	1,984,716	11,577,191,801	b	81,051,828
1950	1,584,514	9,238,315,755	b	73,222,657
1949	1,421,847	7,891,220,000	b	56,553,330
1948	836,932	5,910,851,000	b	47,452,061
1947	784,709	5,323,211,000	b	45,424,549
1946	735,457	5,188,840,000	b	49,376,994
1945	663,710	4,726,955,000	b	43,380,443
1944	1,014,851	5,691,494,000	b	45,386,790
1943	1,088,940	5,581,474,000	b	39,320,186
1942	1,197,700	4,571,110,000	b	43,025,728
1941	939,069	3,266,219,000	b	28,727,574

Footnotes follow this section.

**TABLE 2<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME**  
**1997 Through 2000 Taxable Years**

Adjusted Gross Income Class	NUMBER OF RETURNS							
	1997 Taxable Year		1998 Taxable Year		1999 Taxable Year		2000 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under \$ 5,000	1,160,539	9.3	1,131,258	8.8	1,097,220	8.4	1,046,836	7.8
5,000 to 9,999	1,385,646	11.1	1,280,215	10.0	1,272,797	9.7	1,172,727	8.7
10,000 to 14,999	1,295,073	10.4	1,324,361	10.3	1,282,099	9.8	1,266,408	9.4
15,000 to 19,999	1,166,826	9.4	1,156,480	9.0	1,187,881	9.0	1,202,611	8.9
20,000 to 24,999	971,772	7.8	986,532	7.7	1,006,892	7.7	1,015,870	7.6
25,000 to 29,999	849,962	6.8	895,890	7.0	871,833	6.6	897,455	6.7
30,000 to 39,999	1,385,152	11.1	1,398,204	10.9	1,463,440	11.1	1,495,311	11.1
40,000 to 49,999	1,021,706	8.2	1,072,338	8.4	1,097,607	8.4	1,141,312	8.5
50,000 to 99,999	2,298,942	18.4	2,464,790	19.3	2,582,917	19.7	2,727,955	20.3
\$ 100,000 and over	937,855	7.5	1,086,536	8.5	1,263,447	9.6	1,474,467	11.0
Total	12,473,473	100.0	12,796,604	100.0	13,126,133	100.0	13,440,952	100.0

Adjusted Gross Income Class	ADJUSTED GROSS INCOME IN THOUSANDS							
	1997 Taxable Year		1998 Taxable Year		1999 Taxable Year		2000 Taxable Year	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under \$ 5,000	\$ -3,439,838	-0.6	\$ -2,547,837	-0.4	\$ -2,083,060	-0.3	\$ -2,671,289	-0.3
5,000 to 9,999	10,441,170	1.8	9,718,254	1.5	9,590,137	1.3	8,837,321	1.1
10,000 to 14,999	16,219,717	2.8	16,580,312	2.6	16,030,523	2.2	15,767,213	1.9
15,000 to 19,999	20,347,010	3.6	20,302,282	3.2	20,699,835	2.9	20,878,263	2.5
20,000 to 24,999	21,756,267	3.8	22,109,425	3.5	22,630,792	3.1	22,786,046	2.7
25,000 to 29,999	23,303,622	4.1	24,551,799	3.9	23,927,967	3.3	24,632,218	3.0
30,000 to 39,999	48,146,786	8.4	48,468,270	7.7	50,810,476	7.0	52,028,708	6.3
40,000 to 49,999	45,694,909	8.0	48,061,461	7.7	49,225,973	6.8	51,072,458	6.2
50,000 to 99,999	158,997,659	27.9	171,089,342	27.3	179,834,586	24.9	190,710,557	23.0
\$ 100,000 and over	229,223,508	40.2	269,100,425	42.9	350,994,938	48.6	445,505,507	53.7
Total	\$ 570,690,810	100.0	\$ 627,433,733	100.0	\$ 721,662,168	100.0	\$ 829,547,001	100.0

Adjusted Gross Income Class	TOTAL TAX LIABILITY IN THOUSANDS							
	1997 Taxable Year		1998 Taxable Year		1999 Taxable Year		2000 Taxable Year	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under \$ 5,000	\$ 10,692	0.0	\$ 8,537	0.0	\$ 8,582	0.0	\$ 13,282	0.0
5,000 to 9,999	17,114	0.1	14,728	0.1	13,424	0.0	14,759	0.0
10,000 to 14,999	47,163	0.2	38,113	0.1	37,220	0.1	50,381	0.1
15,000 to 19,999	123,436	0.5	101,564	0.4	92,835	0.3	90,519	0.2
20,000 to 24,999	205,063	0.9	169,000	0.6	178,129	0.5	153,619	0.4
25,000 to 29,999	302,085	1.3	288,041	1.1	263,998	0.8	255,119	0.6
30,000 to 39,999	938,818	3.9	796,047	3.0	801,840	2.4	780,357	1.9
40,000 to 49,999	1,092,999	4.6	1,029,055	3.9	1,057,319	3.2	1,035,944	2.6
50,000 to 99,999	5,434,490	22.8	5,435,537	20.7	5,788,770	17.5	5,868,662	14.5
\$ 100,000 and over	15,705,942	65.8	18,322,951	69.9	24,864,041	75.1	32,107,189	79.5
Total	\$ 23,877,801	100.0	\$ 26,203,573	100.0	\$ 33,106,158	100.0	\$ 40,369,831	100.0

Footnotes follow this section.

**TABLE 3<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS - PERCENTAGES CUMULATED**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Returns			Adjusted Gross Income <sup>1</sup>			Taxable Income <sup>4</sup>			Total Tax Liability <sup>5</sup>		
	Number	Percent of Total	Percent Cumulative	Amount (Thousands)	Percent of Total	Percent Cumulative	Amount (Thousands)	Percent of Total	Percent Cumulative	Amount (Thousands)	Percent of Total	Percent Cumulative
Negative	89,298	0.7	0.7	\$ -5,196,951	-0.6	-0.6	-	0.0	0.0	\$ 2,933	0.0	0.0
Zero	4,900	0.0	0.7	0	0.0	-0.6	-	0.0	0.0	3,478	0.0	0.0
\$ 1 to 999	158,112	1.2	1.9	64,215	0.0	-0.6	2,520	0.0	0.0	34	0.0	0.0
1,000 to 1,999	181,426	1.3	3.2	273,437	0.0	-0.6	28,988	0.0	0.0	581	0.0	0.0
2,000 to 2,999	186,740	1.4	4.6	461,723	0.1	-0.5	52,585	0.0	0.0	1,211	0.0	0.0
3,000 to 3,999	192,592	1.4	6.0	674,351	0.1	-0.4	141,575	0.0	0.0	2,139	0.0	0.0
4,000 to 4,999	233,768	1.7	7.8	1,051,936	0.1	-0.3	332,194	0.0	0.1	2,905	0.0	0.0
5,000 to 5,999	214,683	1.6	9.4	1,183,794	0.1	-0.2	483,420	0.1	0.1	3,106	0.0	0.0
6,000 to 6,999	236,061	1.8	11.1	1,532,364	0.2	0.0	662,925	0.1	0.2	2,769	0.0	0.0
7,000 to 7,999	253,145	1.9	13.0	1,893,965	0.2	0.2	960,214	0.1	0.4	3,415	0.0	0.1
8,000 to 8,999	225,433	1.7	14.7	1,908,491	0.2	0.5	1,017,563	0.1	0.5	2,976	0.0	0.1
9,000 to 9,999	243,405	1.8	16.5	2,318,707	0.3	0.7	1,385,386	0.2	0.7	2,493	0.0	0.1
10,000 to 10,999	268,742	2.0	18.5	2,812,600	0.3	1.1	1,687,731	0.2	1.0	5,380	0.0	0.1
11,000 to 11,999	243,279	1.8	20.3	2,808,771	0.3	1.4	1,724,561	0.2	1.2	4,890	0.0	0.1
12,000 to 12,999	269,674	2.0	22.3	3,367,142	0.4	1.8	2,198,301	0.3	1.5	7,813	0.0	0.1
13,000 to 13,999	250,316	1.9	24.2	3,384,770	0.4	2.2	2,216,882	0.3	1.8	24,106	0.1	0.2
14,000 to 14,999	234,397	1.7	25.9	3,393,928	0.4	2.6	2,279,830	0.3	2.1	8,194	0.0	0.2
15,000 to 15,999	262,412	2.0	27.9	4,064,620	0.5	3.1	2,736,575	0.4	2.5	11,505	0.0	0.2
16,000 to 16,999	271,175	2.0	29.9	4,465,571	0.5	3.7	3,083,512	0.4	3.0	15,458	0.0	0.3
17,000 to 17,999	228,218	1.7	31.6	3,997,929	0.5	4.2	2,871,948	0.4	3.4	16,921	0.0	0.3
18,000 to 18,999	229,957	1.7	33.3	4,243,847	0.5	4.7	3,081,650	0.4	3.8	23,268	0.1	0.4
19,000 to 19,999	210,849	1.6	34.9	4,106,295	0.5	5.2	3,061,453	0.4	4.2	23,368	0.1	0.4
20,000 to 20,999	218,385	1.6	36.5	4,472,535	0.5	5.7	3,259,521	0.5	4.7	22,972	0.1	0.5
21,000 to 21,999	209,031	1.6	38.1	4,491,060	0.5	6.2	3,334,432	0.5	5.2	28,583	0.1	0.5
22,000 to 22,999	196,602	1.5	39.5	4,421,997	0.5	6.8	3,312,182	0.5	5.6	29,686	0.1	0.6
23,000 to 23,999	201,010	1.5	41.0	4,726,416	0.6	7.3	3,589,146	0.5	6.2	36,465	0.1	0.7
24,000 to 24,999	190,842	1.4	42.4	4,674,037	0.6	7.9	3,475,257	0.5	6.6	35,913	0.1	0.8
25,000 to 25,999	207,478	1.5	44.0	5,292,949	0.6	8.5	4,113,791	0.6	7.2	44,724	0.1	0.9
26,000 to 26,999	167,006	1.2	45.2	4,426,897	0.5	9.1	3,395,878	0.5	7.7	46,302	0.1	1.0
27,000 to 27,999	161,155	1.2	46.4	4,427,750	0.5	9.6	3,424,180	0.5	8.2	45,054	0.1	1.1
28,000 to 28,999	182,806	1.4	47.8	5,209,845	0.6	10.2	3,989,470	0.6	8.8	55,488	0.1	1.3
29,000 to 29,999	179,010	1.3	49.1	5,274,776	0.6	10.9	4,078,310	0.6	9.3	63,551	0.2	1.4
30,000 to 30,999	169,988	1.3	50.4	5,184,526	0.6	11.5	4,070,312	0.6	9.9	65,385	0.2	1.6
31,000 to 31,999	166,115	1.2	51.6	5,233,589	0.6	12.1	4,158,808	0.6	10.5	69,148	0.2	1.8
32,000 to 32,999	141,995	1.1	52.7	4,613,832	0.6	12.7	3,679,984	0.5	11.0	60,198	0.1	1.9
33,000 to 33,999	162,211	1.2	53.9	5,437,218	0.7	13.3	4,286,084	0.6	11.6	68,707	0.2	2.1
34,000 to 34,999	146,203	1.1	55.0	5,039,971	0.6	14.0	4,030,557	0.6	12.2	79,911	0.2	2.3
35,000 to 35,999	157,846	1.2	56.1	5,604,088	0.7	14.6	4,485,654	0.6	12.8	92,432	0.2	2.5
36,000 to 36,999	148,297	1.1	57.2	5,410,857	0.7	15.3	4,365,769	0.6	13.5	94,578	0.2	2.7
37,000 to 37,999	135,645	1.0	58.3	5,081,181	0.6	15.9	4,056,155	0.6	14.0	79,015	0.2	2.9
38,000 to 38,999	123,192	0.9	59.2	4,740,455	0.6	16.5	3,813,185	0.5	14.6	73,538	0.2	3.1
39,000 to 39,999	143,819	1.1	60.2	5,682,990	0.7	17.1	4,502,436	0.6	15.2	97,444	0.2	3.4
40,000 to 49,999	1,141,312	8.5	68.7	51,072,458	6.2	23.3	41,033,410	5.8	21.0	1,035,944	2.6	5.9
50,000 to 59,999	855,325	6.4	75.1	46,840,936	5.6	29.0	37,823,821	5.4	26.4	1,136,703	2.8	8.7
60,000 to 69,999	652,834	4.9	80.0	42,306,758	5.1	34.1	34,141,989	4.8	31.2	1,182,217	2.9	11.7
70,000 to 79,999	505,382	3.8	83.7	37,878,923	4.6	38.6	30,852,921	4.4	35.6	1,212,952	3.0	14.7
80,000 to 89,999	407,013	3.0	86.7	34,545,448	4.2	42.8	28,074,130	4.0	39.5	1,203,627	3.0	17.7
90,000 to 99,999	307,401	2.3	89.0	29,138,492	3.5	46.3	23,860,868	3.4	42.9	1,133,163	2.8	20.5
100,000 to 149,999	774,206	5.8	94.8	92,720,651	11.2	57.5	76,909,497	10.9	53.8	4,372,056	10.8	31.3
150,000 to 199,999	285,515	2.1	96.9	48,978,076	5.9	63.4	41,592,812	5.9	59.7	2,844,060	7.0	38.3
200,000 to 299,999	199,675	1.5	98.4	47,967,870	5.8	69.2	41,681,595	5.9	65.6	3,173,822	7.9	46.2
300,000 to 399,999	74,772	0.6	99.0	25,637,721	3.1	72.2	23,048,680	3.3	68.8	1,897,122	4.7	50.9
400,000 to 499,999	36,750	0.3	99.2	16,314,528	2.0	74.2	14,980,156	2.1	71.0	1,271,801	3.2	54.1
500,000 to 999,999	59,770	0.4	99.7	40,930,765	4.9	79.2	38,495,973	5.4	76.4	3,374,318	8.4	62.4
\$ 1,000,000 and over	43,779	0.3	100.0	172,955,898	20.8	100.0	166,659,030	23.6	100.0	15,174,011	37.6	100.0
Total	13,440,952	100.0	100.0	\$ 829,547,001	100.0	100.0	\$ 706,585,808	100.0	100.0	\$ 40,369,831	100.0	100.0

Footnotes follow this section.

**TABLE 4A<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California <sup>3</sup> Adjustments (Thousands)	California <sup>1</sup> AGI (Thousands)	California <sup>2</sup> Deductions (Thousands)	Taxable <sup>4</sup> Income (Thousands)	Total <sup>5</sup> Tax Liability (Thousands)
	All	Taxable						
Negative Zero	89,298 4,900	1,224 2,160	\$ -7,536,228 56,090	\$ 2,339,359 -48,937	\$ -5,196,951 -	\$ 1,061,794 31,811	- -	\$ 2,933 3,478
\$ 1 to 999	158,112	15,668	244,959	-180,744	64,215	505,657	\$ 2,520	34
1,000 to 1,999	181,426	43,725	330,286	-56,850	273,437	442,629	28,988	581
2,000 to 2,999	186,740	41,275	514,285	-52,562	461,723	602,407	52,585	1,211
3,000 to 3,999	192,592	89,450	717,167	-42,816	674,351	636,095	141,575	2,139
4,000 to 4,999	233,768	87,727	1,093,791	-41,855	1,051,936	846,526	332,194	2,905
5,000 to 5,999	214,683	66,156	1,213,815	-30,021	1,183,794	768,214	483,420	3,106
6,000 to 6,999	236,061	52,120	1,588,895	-56,531	1,532,364	952,186	662,925	2,769
7,000 to 7,999	253,145	47,557	1,926,438	-32,473	1,893,965	1,007,104	960,214	3,415
8,000 to 8,999	225,433	35,416	2,005,756	-97,265	1,908,491	1,042,984	1,017,563	2,976
9,000 to 9,999	243,405	73,849	2,377,836	-59,129	2,318,707	960,816	1,385,386	2,493
10,000 to 10,999	268,742	90,479	2,868,631	-56,031	2,812,600	1,190,056	1,687,731	5,380
11,000 to 11,999	243,279	76,276	2,882,147	-73,376	2,808,771	1,142,242	1,724,561	4,890
12,000 to 12,999	269,674	119,179	3,415,119	-47,977	3,367,142	1,225,784	2,198,301	7,813
13,000 to 13,999	250,316	120,640	3,474,036	-89,266	3,384,770	1,202,358	2,216,882	24,106
14,000 to 14,999	234,397	101,189	3,442,888	-48,960	3,393,928	1,197,142	2,279,830	8,194
15,000 to 15,999	262,412	113,700	4,127,068	-62,448	4,064,620	1,391,570	2,736,575	11,505
16,000 to 16,999	271,175	115,018	4,518,077	-52,505	4,465,571	1,380,785	3,083,512	15,458
17,000 to 17,999	228,218	102,470	4,044,070	-50,132	3,997,929	1,158,879	2,871,948	16,921
18,000 to 18,999	229,957	117,961	4,309,394	-65,547	4,243,847	1,161,451	3,081,650	23,268
19,000 to 19,999	210,849	104,184	4,164,807	-58,512	4,106,295	1,047,656	3,061,453	23,368
20,000 to 20,999	218,385	101,105	4,544,389	-71,854	4,472,535	1,235,822	3,259,521	22,972
21,000 to 21,999	209,031	106,177	4,569,421	-78,361	4,491,060	1,200,162	3,334,432	28,583
22,000 to 22,999	196,602	95,453	4,497,594	-75,597	4,421,997	1,126,193	3,312,182	29,686
23,000 to 23,999	201,010	104,843	4,810,263	-83,847	4,726,416	1,150,413	3,589,146	36,465
24,000 to 24,999	190,842	95,864	4,798,583	-124,546	4,674,037	1,226,685	3,475,257	35,913
25,000 to 25,999	207,478	107,773	5,382,267	-89,317	5,292,949	1,185,431	4,113,791	44,724
26,000 to 26,999	167,006	105,405	4,561,268	-134,371	4,426,897	1,062,219	3,395,878	46,302
27,000 to 27,999	161,155	97,097	4,556,648	-128,897	4,427,750	1,025,654	3,424,180	45,054
28,000 to 28,999	182,806	116,024	5,366,292	-156,448	5,209,845	1,232,796	3,989,470	55,488
29,000 to 29,999	179,010	116,226	5,433,699	-158,923	5,274,776	1,210,312	4,078,310	63,551
30,000 to 30,999	169,988	110,458	5,338,562	-154,035	5,184,526	1,132,091	4,070,312	65,385
31,000 to 31,999	166,115	109,815	5,395,223	-161,634	5,233,589	1,089,053	4,158,808	69,148
32,000 to 32,999	141,995	95,788	4,810,711	-196,879	4,613,832	940,679	3,679,984	60,198
33,000 to 33,999	162,211	108,027	5,615,414	-178,196	5,437,218	1,162,665	4,286,084	68,707
34,000 to 34,999	146,203	104,117	5,190,799	-150,828	5,039,971	1,016,681	4,030,557	79,911
35,000 to 35,999	157,846	118,321	5,812,975	-208,887	5,604,088	1,174,098	4,485,654	92,432
36,000 to 36,999	148,297	121,323	5,616,074	-205,217	5,410,857	1,046,170	4,365,769	94,578
37,000 to 37,999	135,645	101,385	5,286,858	-205,485	5,081,181	1,028,480	4,056,155	79,015
38,000 to 38,999	123,192	93,874	4,943,352	-202,896	4,740,455	931,544	3,813,185	73,538
39,000 to 39,999	143,819	116,583	5,849,061	-166,070	5,682,990	1,184,906	4,502,436	97,444
40,000 to 49,999	1,141,312	995,701	53,067,744	-1,995,285	51,072,458	10,117,958	41,033,410	1,035,944
50,000 to 59,999	855,325	814,993	48,417,623	-1,576,687	46,840,936	9,352,216	37,823,821	1,136,703
60,000 to 69,999	652,834	640,481	43,523,212	-1,217,002	42,306,758	8,205,164	34,141,989	1,182,217
70,000 to 79,999	505,382	501,630	38,793,511	-914,588	37,878,923	7,035,660	30,852,921	1,212,952
80,000 to 89,999	407,013	404,131	35,284,259	-738,811	34,545,448	6,479,494	28,074,130	1,203,627
90,000 to 99,999	307,401	305,669	29,709,522	-571,030	29,138,492	5,284,860	23,860,868	1,133,163
100,000 to 149,999	774,206	771,934	94,237,062	-1,540,304	92,720,651	15,836,633	76,909,497	4,372,056
150,000 to 199,999	285,515	284,846	49,632,497	-654,422	48,978,076	7,399,905	41,592,812	2,844,060
200,000 to 299,999	199,675	199,224	48,503,711	-535,842	47,967,870	6,302,249	41,681,595	3,173,822
300,000 to 399,999	74,772	74,611	25,808,590	-170,869	25,637,721	2,596,849	23,048,680	1,897,122
400,000 to 499,999	36,750	36,660	16,440,721	-126,193	16,314,528	1,342,015	14,980,156	1,271,801
500,000 to 999,999	59,770	59,622	41,025,447	-94,682	40,930,765	2,447,233	38,495,973	3,374,318
1,000,000 to 1,999,999	24,337	24,271	33,532,009	-89,939	33,442,248	1,302,911	32,150,433	2,865,565
2,000,000 to 2,999,999	7,417	7,392	17,962,645	71,033	18,033,678	702,105	17,418,558	1,570,169
3,000,000 to 3,999,999	3,519	3,510	12,078,922	56,452	12,135,373	393,863	11,744,053	1,064,005
4,000,000 to 4,999,999	2,051	2,048	9,132,121	-1,451	9,130,575	312,113	8,821,026	802,701
\$ 5,000,000 and over	6,455	6,447	100,808,302	-594,278	100,214,024	3,577,460	96,524,959	8,871,571
<b>Total</b>	<b>13,440,952</b>	<b>8,876,251</b>	<b>\$ 842,116,674</b>	<b>\$ -12,590,760</b>	<b>\$ 829,547,001</b>	<b>\$ 132,006,885</b>	<b>\$ 706,585,808</b>	<b>\$ 40,369,831</b>

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Wages and Salaries		Taxable Interest		Taxable Dividends		Taxable Pensions and Annuities	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	26,786 3,905	\$ 1,282,184 107,276	56,671 2,712	\$ 553,627 2,757	40,331 747	\$ 180,389 56	12,163 501	\$ 137,813 1,464
\$ 1 to 999	72,330	333,596	63,101	69,723	42,358	23,146	10,986	23,420
1,000 to 1,999	131,446	232,134	51,682	32,966	39,974	30,812	3,650	28,503
2,000 to 2,999	131,887	341,353	59,456	63,355	45,317	36,887	11,198	52,338
3,000 to 3,999	152,524	573,356	63,861	68,156	33,797	26,619	9,641	38,688
4,000 to 4,999	185,298	837,452	62,252	38,341	36,895	27,453	14,621	53,445
5,000 to 5,999	171,124	959,333	61,104	70,867	35,070	41,111	10,332	79,825
6,000 to 6,999	184,139	1,250,344	74,893	99,756	27,734	44,964	15,487	75,242
7,000 to 7,999	193,082	1,413,083	86,575	84,711	32,582	25,642	24,436	123,246
8,000 to 8,999	176,586	1,442,574	70,281	113,128	23,233	71,504	25,338	149,901
9,000 to 9,999	191,337	1,667,406	67,180	145,878	36,581	53,524	31,754	186,815
10,000 to 10,999	216,673	2,142,781	77,043	102,908	34,433	31,444	33,605	241,123
11,000 to 11,999	189,732	2,270,879	75,758	134,782	27,038	64,028	36,513	290,054
12,000 to 12,999	228,207	2,680,180	91,124	114,589	36,844	75,081	22,126	178,112
13,000 to 13,999	204,156	2,633,744	87,146	157,377	29,581	70,570	27,776	194,407
14,000 to 14,999	187,332	2,557,223	84,586	109,115	40,808	93,294	40,196	308,998
15,000 to 15,999	207,838	3,099,632	93,970	162,693	31,823	46,998	42,857	374,776
16,000 to 16,999	215,353	3,452,253	97,931	249,230	40,712	98,350	37,052	304,171
17,000 to 17,999	186,014	3,082,560	85,115	145,923	32,070	74,507	33,353	347,707
18,000 to 18,999	189,093	3,256,531	91,190	189,139	35,171	60,664	24,157	230,580
19,000 to 19,999	169,265	3,111,962	81,886	155,704	33,729	68,883	33,165	365,534
20,000 to 20,999	186,612	3,544,581	73,411	166,327	32,267	76,221	33,994	336,112
21,000 to 21,999	170,924	3,434,427	92,189	158,354	37,378	77,645	35,381	431,555
22,000 to 22,999	169,216	3,635,912	72,992	145,489	22,031	60,497	27,573	374,933
23,000 to 23,999	161,134	3,543,465	80,294	201,091	38,560	79,887	31,136	425,031
24,000 to 24,999	159,541	3,655,737	79,482	135,712	28,038	74,283	33,186	451,975
25,000 to 25,999	183,506	4,520,338	77,052	209,873	29,855	54,319	29,557	373,290
26,000 to 26,999	138,364	3,454,659	74,964	205,302	27,523	72,178	29,151	412,560
27,000 to 27,999	137,438	3,625,898	70,430	149,316	31,306	70,510	23,566	362,673
28,000 to 28,999	152,133	4,062,228	86,660	187,430	37,808	81,917	35,209	506,586
29,000 to 29,999	144,123	4,001,123	86,983	197,876	34,583	94,895	29,262	448,112
30,000 to 30,999	144,725	4,195,599	79,521	162,065	34,662	66,304	26,321	422,346
31,000 to 31,999	143,962	4,252,974	71,320	167,919	32,622	111,001	26,263	363,928
32,000 to 32,999	121,783	3,707,121	71,205	156,730	25,103	69,936	23,052	398,845
33,000 to 33,999	141,517	4,376,010	79,990	156,230	34,366	117,991	24,381	344,988
34,000 to 34,999	126,163	4,072,796	71,743	144,663	30,039	80,088	26,099	359,356
35,000 to 35,999	139,001	4,623,184	86,755	187,382	32,495	100,096	28,897	423,955
36,000 to 36,999	132,953	4,586,487	82,397	193,190	34,717	60,009	20,736	395,232
37,000 to 37,999	118,587	4,083,246	78,966	180,061	32,718	97,861	23,288	383,860
38,000 to 38,999	108,424	3,900,226	68,887	168,404	30,111	94,594	19,975	329,207
39,000 to 39,999	127,933	4,722,283	77,541	113,993	31,531	49,353	18,350	343,506
40,000 to 49,999	1,000,942	41,977,458	717,859	1,305,947	298,308	788,209	198,297	3,510,981
50,000 to 59,999	765,075	38,507,113	603,550	1,243,393	267,402	692,069	151,773	3,127,099
60,000 to 69,999	595,563	35,373,717	498,641	959,634	231,535	615,329	122,794	2,392,190
70,000 to 79,999	460,676	31,179,529	416,260	778,218	214,147	631,283	100,875	2,018,583
80,000 to 89,999	365,909	27,671,923	337,374	776,211	194,685	545,599	83,663	1,738,194
90,000 to 99,999	279,401	23,314,000	267,772	582,487	159,304	511,593	58,470	1,285,403
100,000 to 149,999	692,715	71,208,403	698,171	2,175,699	461,397	1,735,958	151,942	4,043,636
150,000 to 199,999	250,714	34,579,878	263,620	1,270,026	212,003	1,196,569	53,098	1,687,862
200,000 to 299,999	168,707	30,086,497	188,508	1,396,322	162,148	1,403,508	35,805	1,268,914
300,000 to 399,999	61,472	14,738,908	71,422	805,428	64,450	812,380	12,202	483,224
400,000 to 499,999	30,439	8,788,277	35,164	559,113	32,526	518,524	6,680	283,558
500,000 to 999,999	48,429	19,853,491	57,800	1,415,658	54,790	1,343,841	9,455	380,616
1,000,000 to 1,999,999	19,985	14,659,685	23,731	1,182,275	22,903	1,074,441	3,594	185,951
2,000,000 to 2,999,999	6,297	7,807,563	7,261	592,013	7,156	560,712	988	59,034
3,000,000 to 3,999,999	2,974	4,973,671	3,460	442,243	3,394	350,838	452	38,460
4,000,000 to 4,999,999	1,763	3,719,585	2,018	247,479	2,002	277,996	254	16,120
\$5,000,000 and over	5,513	28,783,645	6,396	2,675,482	6,358	2,516,745	838	72,580
Total	11,278,720	\$ 555,949,472	7,347,306	\$ 24,659,758	3,769,049	\$18,411,104	2,037,464	\$34,266,616

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Business Income <sup>6</sup>				Net Sale of Capital Assets <sup>8</sup>			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	13,783 797	\$ 262,016 7,440	28,208 -	\$ 808,287 -	13,872 330	\$ 734,872 4,402	32,500 f	\$ 87,145 289
\$ 1 to 999	21,361	41,717	4,429	6,715	18,864	22,366	21,487	52,167
1,000 to 1,999	14,978	32,244	2,109	10,780	31,375	30,089	6,641	13,564
2,000 to 2,999	18,662	62,681	4,477	39,854	31,325	49,241	10,124	21,691
3,000 to 3,999	11,538	49,715	579	823	23,409	40,947	7,397	17,524
4,000 to 4,999	24,442	109,248	5,552	34,697	22,266	51,804	8,142	10,651
5,000 to 5,999	25,499	110,711	5,512	20,157	19,797	46,144	16,526	41,212
6,000 to 6,999	34,425	184,923	11,192	67,500	19,891	58,023	11,818	25,172
7,000 to 7,999	44,727	339,816	5,160	26,486	21,229	45,800	6,496	17,706
8,000 to 8,999	30,273	220,963	3,566	38,606	13,915	39,029	6,411	13,448
9,000 to 9,999	39,947	266,300	665	1,929	21,256	62,622	8,851	15,185
10,000 to 10,999	29,951	275,661	3,948	31,682	17,861	54,907	16,516	39,982
11,000 to 11,999	34,831	350,905	11,520	62,785	5,739	14,999	10,174	22,119
12,000 to 12,999	38,984	322,134	5,060	31,695	21,525	56,093	7,458	17,242
13,000 to 13,999	32,184	330,395	7,636	56,537	15,778	69,526	7,882	12,742
14,000 to 14,999	23,544	277,302	7,997	76,446	25,542	83,058	8,529	19,701
15,000 to 15,999	24,615	259,943	9,280	52,304	15,953	68,710	7,760	18,069
16,000 to 16,999	25,300	275,253	7,231	66,838	21,169	74,123	8,900	19,057
17,000 to 17,999	26,959	376,351	6,942	30,668	19,296	109,816	6,755	8,981
18,000 to 18,999	29,194	437,604	4,092	14,823	25,919	66,578	4,476	12,213
19,000 to 19,999	24,817	387,858	2,785	15,745	20,723	66,616	10,610	24,884
20,000 to 20,999	20,777	292,968	4,191	14,227	15,243	59,548	9,042	23,291
21,000 to 21,999	17,628	227,559	6,181	32,349	18,309	97,935	10,586	26,207
22,000 to 22,999	16,897	192,663	6,484	38,836	13,860	32,441	4,969	10,948
23,000 to 23,999	24,810	332,755	5,093	19,569	20,986	85,919	11,689	27,823
24,000 to 24,999	21,814	351,234	6,096	60,809	19,770	62,704	8,802	17,224
25,000 to 25,999	12,809	146,363	8,895	73,776	15,685	53,160	6,506	13,795
26,000 to 26,999	15,706	233,839	4,339	25,313	17,111	90,237	8,838	20,574
27,000 to 27,999	14,377	199,047	6,422	61,527	16,487	93,225	9,638	20,393
28,000 to 28,999	18,789	249,435	7,705	33,181	21,952	81,451	9,693	21,506
29,000 to 29,999	22,877	332,806	6,786	35,187	25,207	187,419	7,702	20,564
30,000 to 30,999	17,368	305,330	7,283	45,362	20,998	80,109	11,658	28,375
31,000 to 31,999	13,997	204,610	9,890	56,649	18,372	131,923	9,493	21,059
32,000 to 32,999	16,103	248,893	5,195	34,350	15,497	92,019	8,918	14,365
33,000 to 33,999	17,235	243,717	4,500	28,526	20,384	94,272	5,895	11,065
34,000 to 34,999	15,080	196,960	7,978	40,898	18,359	83,955	13,486	26,485
35,000 to 35,999	15,571	186,099	5,599	24,391	20,015	70,722	7,197	16,054
36,000 to 36,999	13,413	160,810	4,216	28,039	22,772	109,619	9,032	16,898
37,000 to 37,999	10,730	136,059	3,534	30,700	18,816	110,660	9,171	20,061
38,000 to 38,999	11,031	166,833	1,131	6,086	20,635	103,994	7,562	14,615
39,000 to 39,999	18,885	310,478	3,091	13,866	19,278	97,309	10,940	24,501
40,000 to 49,999	129,072	2,324,000	43,553	282,357	175,800	1,005,453	86,428	186,529
50,000 to 59,999	103,188	1,937,084	47,360	263,836	160,430	1,200,225	68,961	139,884
60,000 to 69,999	82,324	1,696,094	34,780	230,257	140,045	1,125,426	62,441	130,944
70,000 to 79,999	73,206	1,651,886	33,450	183,739	127,477	1,099,617	64,588	134,066
80,000 to 89,999	61,563	1,829,519	26,460	188,924	121,726	1,256,435	47,301	100,937
90,000 to 99,999	53,210	1,753,918	20,860	99,069	101,010	1,148,940	40,725	89,455
100,000 to 149,999	125,375	5,543,623	55,886	342,117	303,515	4,918,930	123,861	282,100
150,000 to 199,999	58,520	3,514,052	17,076	123,060	145,625	3,952,024	59,162	133,435
200,000 to 299,999	43,537	4,115,561	12,603	151,741	116,376	5,793,809	43,147	103,074
300,000 to 399,999	17,366	2,088,433	4,798	72,922	47,083	3,992,884	17,339	42,736
400,000 to 499,999	7,401	1,050,878	2,172	35,744	24,152	2,870,610	8,762	21,769
500,000 to 999,999	12,277	2,473,609	3,878	89,716	40,977	8,904,829	13,983	36,814
1,000,000 to 1,999,999	4,197	1,039,219	1,551	62,650	17,970	9,537,714	5,139	13,857
2,000,000 to 2,999,999	1,227	398,984	430	23,342	5,722	5,916,905	1,445	3,998
3,000,000 to 3,999,999	548	218,514	231	25,236	2,765	4,575,276	657	2,086
4,000,000 to 4,999,999	328	120,691	130	7,293	1,627	3,557,546	f	1,078
\$5,000,000 and over	1,059	1,225,190	422	91,102	5,389	55,772,914	982	2,773
Total	1,681,106	\$42,680,897	558,189	\$ 4,472,103	2,344,459	\$120,297,919	1,051,578	\$ 2,332,084

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Rents and Royalties				Partnerships and S Corporations <sup>7</sup>			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	5,455	\$ 122,455	16,688	\$ 312,714	7,138	\$ 656,894	15,946	\$ 3,961,962
Zero	-	-	-	-	-	-	-	-
\$ 1 to 999	934	13,976	1,515	14,727	1,468	8,741	1,101	10,106
1,000 to 1,999	1,620	1,380	1,703	8,986	3,429	7,418	166	1,791
2,000 to 2,999	1,386	10,985	1,232	1,724	2,550	14,535	2,479	21,785
3,000 to 3,999	3,687	8,315	2,107	39,054	1,921	4,863	1,425	1,061
4,000 to 4,999	3,890	15,686	4,372	25,636	3,821	11,422	65	893
5,000 to 5,999	2,912	17,254	1,780	18,780	2,253	14,090	3,961	26,936
6,000 to 6,999	6,334	30,041	6,357	32,912	2,138	6,643	3,930	22,362
7,000 to 7,999	3,753	9,535	2,509	9,656	2,492	18,456	2,388	9,234
8,000 to 8,999	4,301	26,420	1,574	8,560	901	10,629	1,565	14,306
9,000 to 9,999	2,604	8,237	5,473	30,790	1,578	2,667	1,366	791
10,000 to 10,999	5,122	26,572	5,204	47,436	3,565	32,265	3,125	10,574
11,000 to 11,999	4,597	24,030	4,494	52,752	1,206	6,822	5,088	53,614
12,000 to 12,999	3,157	10,187	4,443	19,889	1,374	9,679	456	14,763
13,000 to 13,999	9,897	39,755	5,119	33,111	1,371	17,956	1,271	1,000
14,000 to 14,999	6,717	57,497	2,357	31,287	2,114	6,139	1,401	66,324
15,000 to 15,999	5,653	36,312	6,230	22,024	2,068	26,668	399	11,309
16,000 to 16,999	4,112	26,741	2,794	25,504	6,424	53,594	5,302	50,802
17,000 to 17,999	2,957	12,305	1,517	10,073	1,272	23,887	1,619	62,201
18,000 to 18,999	10,147	55,836	1,793	16,479	3,420	18,545	1,645	5,429
19,000 to 19,999	3,969	40,639	5,293	35,949	246	4,064	3,901	22,181
20,000 to 20,999	2,898	11,571	4,350	35,461	4,917	48,866	1,930	37,706
21,000 to 21,999	6,901	36,594	2,518	14,920	3,996	64,771	2,433	35,641
22,000 to 22,999	4,141	25,454	1,643	12,051	2,317	23,772	729	26,851
23,000 to 23,999	2,703	23,690	4,097	11,688	1,508	17,054	2,106	8,921
24,000 to 24,999	5,802	21,109	3,531	34,130	4,627	70,374	2,435	20,605
25,000 to 25,999	5,184	16,050	5,396	45,111	1,197	22,323	3,593	8,955
26,000 to 26,999	4,609	52,756	5,344	42,214	3,478	38,816	1,905	85,592
27,000 to 27,999	5,018	30,630	4,415	32,685	2,213	18,858	2,507	38,189
28,000 to 28,999	4,436	51,812	6,213	28,763	4,422	51,794	3,104	20,263
29,000 to 29,999	5,427	42,851	6,678	38,714	2,626	38,663	2,502	31,927
30,000 to 30,999	4,632	26,247	4,403	22,860	2,226	13,104	2,436	22,561
31,000 to 31,999	5,693	30,447	1,804	7,499	1,902	8,711	598	8,954
32,000 to 32,999	4,820	41,122	6,084	37,424	3,200	24,978	2,795	40,818
33,000 to 33,999	6,901	50,784	6,013	44,160	6,614	115,242	2,728	30,425
34,000 to 34,999	7,801	72,586	5,084	32,736	3,402	71,891	1,805	4,329
35,000 to 35,999	6,993	33,550	3,797	27,139	2,103	21,427	2,497	4,614
36,000 to 36,999	4,241	22,780	5,510	47,659	3,056	20,160	2,948	62,337
37,000 to 37,999	4,971	53,298	5,420	30,739	4,037	59,930	2,761	14,855
38,000 to 38,999	4,387	33,210	3,954	57,592	2,346	6,438	3,420	11,997
39,000 to 39,999	4,620	31,489	5,819	22,634	3,729	84,180	2,705	11,616
40,000 to 49,999	48,224	353,251	57,303	427,428	27,958	418,846	25,085	217,336
50,000 to 59,999	38,649	338,138	49,961	363,516	29,122	496,829	25,826	249,975
60,000 to 69,999	30,274	274,474	43,187	334,280	22,619	404,620	20,199	152,362
70,000 to 79,999	28,090	307,537	37,144	260,787	22,931	435,377	19,215	182,880
80,000 to 89,999	29,353	344,221	33,676	213,795	23,589	556,400	15,968	136,576
90,000 to 99,999	20,225	306,164	29,018	192,833	18,995	415,127	14,485	144,996
100,000 to 149,999	70,770	1,208,603	79,271	536,662	72,409	2,538,835	56,958	684,744
150,000 to 199,999	36,901	935,011	16,241	185,938	46,710	2,285,972	34,862	606,820
200,000 to 299,999	30,202	986,642	12,349	230,563	47,847	3,691,648	37,776	782,437
300,000 to 399,999	13,079	561,808	5,410	126,002	24,251	2,654,346	18,845	633,165
400,000 to 499,999	6,891	371,144	2,900	67,865	13,448	2,098,998	10,673	385,998
500,000 to 999,999	13,039	955,433	5,194	124,491	26,263	6,271,362	21,028	1,085,489
1,000,000 to 1,999,999	5,521	851,807	1,882	75,556	11,669	5,589,352	10,060	987,644
2,000,000 to 2,999,999	1,678	267,136	562	20,517	3,643	2,670,939	3,286	491,113
3,000,000 to 3,999,999	821	151,586	304	11,528	1,744	1,840,761	1,628	606,338
4,000,000 to 4,999,999	434	88,591	155	6,676	1,009	1,212,357	924	239,914
\$5,000,000 and over	1,494	488,229	555	40,629	3,690	9,284,639	3,559	2,227,937
Total	571,027	\$ 10,091,963	551,739	\$ 4,643,289	514,562	\$ 44,643,734	426,913	\$ 14,712,304

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Estates and Trusts				Farm Income			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	483	\$ 14,775	266	\$ 40,604	747	\$ 19,526	4,303	\$ 308,060
	-	-	-	-	-	-	-	-
\$ 1 to 999	507	90	f	34	1,163	1,364	7	112
1,000 to 1,999	f	-	f	4	-	-	122	1,529
2,000 to 2,999	228	42	f	24	f	139	-	-
3,000 to 3,999	505	1,617	f	1	f	11	42	1,093
4,000 to 4,999	1,163	4,587	395	153	f	15	47	1,551
5,000 to 5,999	f	3	-	-	10	335	395	3,780
6,000 to 6,999	403	3,099	-	-	-	-	1,171	41,130
7,000 to 7,999	10	42	-	-	-	-	1,163	558
8,000 to 8,999	225	284	394	1,028	7	143	131	1,187
9,000 to 9,999	7	23	-	-	-	-	-	-
10,000 to 10,999	505	4,249	-	-	-	-	f	171
11,000 to 11,999	2,327	36,951	-	-	-	-	3,496	115,581
12,000 to 12,999	394	238	-	-	9	29	1,559	2,321
13,000 to 13,999	f	77	-	-	-	-	8	55
14,000 to 14,999	1,515	7,364	505	595	-	-	f	907
15,000 to 15,999	-	-	-	-	f	8	9	40
16,000 to 16,999	1,363	12,908	f	64	201	1,066	414	27,306
17,000 to 17,999	202	50	2,525	4,094	-	-	202	2,771
18,000 to 18,999	1,867	12,039	-	-	f	4	f	261
19,000 to 19,999	f	27	-	-	8	244	f	144
20,000 to 20,999	201	1,421	200	104	f	45	598	17,926
21,000 to 21,999	1,197	13,679	598	946	-	-	201	4,804
22,000 to 22,999	703	792	-	-	101	889	f	6
23,000 to 23,999	798	2,515	-	-	-	-	-	-
24,000 to 24,999	796	3,876	401	40	599	5,437	1,197	18,955
25,000 to 25,999	401	842	200	17	608	1,692	199	231
26,000 to 26,999	597	3,531	-	-	1,005	2,278	399	6,493
27,000 to 27,999	f	2	199	13	-	-	f	71
28,000 to 28,999	199	229	-	-	-	-	597	4,346
29,000 to 29,999	1,108	15,508	201	11	-	-	400	8,730
30,000 to 30,999	430	2,127	200	31	-	-	-	-
31,000 to 31,999	797	5,889	f	20	-	-	599	7,673
32,000 to 32,999	202	200	-	-	398	3,290	599	1,706
33,000 to 33,999	307	1,633	199	2,260	512	1,227	116	2,349
34,000 to 34,999	1,194	10,033	-	-	9	3	799	6,718
35,000 to 35,999	398	124	-	-	105	1,739	299	3,947
36,000 to 36,999	997	9,325	199	9,442	-	-	598	1,167
37,000 to 37,999	200	5,739	-	-	503	500	7	159
38,000 to 38,999	136	981	f	-	7	148	1,213	9,104
39,000 to 39,999	337	4,875	-	-	1,197	10,892	-	-
40,000 to 49,999	4,572	64,101	102	312	1,142	19,941	5,666	53,231
50,000 to 59,999	4,199	42,120	1,089	1,090	1,448	16,193	2,521	59,850
60,000 to 69,999	2,981	37,610	1,080	1,555	1,243	37,005	2,904	43,391
70,000 to 79,999	4,669	62,232	167	17	1,056	29,945	2,758	30,854
80,000 to 89,999	4,503	69,347	210	272	1,054	42,765	2,407	32,931
90,000 to 99,999	2,647	43,723	324	651	204	1,239	1,529	26,125
100,000 to 149,999	14,104	304,464	1,568	10,736	2,200	51,617	5,438	141,380
150,000 to 199,999	5,874	141,359	416	1,729	1,273	44,200	1,252	27,754
200,000 to 299,999	6,200	198,366	876	5,069	986	57,584	2,008	99,508
300,000 to 399,999	2,216	118,381	227	3,180	538	26,586	847	28,295
400,000 to 499,999	1,578	100,336	151	3,063	174	12,239	424	26,297
500,000 to 999,999	2,895	241,076	325	8,158	269	9,812	1,017	63,270
1,000,000 to 1,999,999	1,197	199,638	199	8,632	174	21,006	464	44,823
2,000,000 to 2,999,999	389	102,097	81	5,925	55	15,882	168	23,053
3,000,000 to 3,999,999	200	63,233	42	2,489	30	7,685	82	14,276
4,000,000 to 4,999,999	94	38,105	26	5,007	13	1,502	43	4,355
\$5,000,000 and over	358	261,281	141	20,330	32	13,095	185	74,861
Total	81,386	\$ 2,269,251	13,513	\$ 137,702	19,091	\$ 459,320	50,612	\$ 1,397,199

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	All Other Federal Income Sources <sup>9</sup>				Total Income	
	Profit		Loss			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	25,904 3,035	\$ 292,087 14,909	36,991 -	\$ 6,163,050 -	88,730 4,900	\$ -7,432,076 139,435
\$ 1 to 999	19,468	154,010	6,299	137,353	146,652	454,309
1,000 to 1,999	15,153	60,617	5,943	59,834	181,426	360,363
2,000 to 2,999	26,538	63,725	3,927	77,242	186,740	526,952
3,000 to 3,999	18,033	53,110	7,517	61,295	192,592	744,678
4,000 to 4,999	38,518	93,653	4,548	67,113	233,768	1,104,149
5,000 to 5,999	33,304	95,680	5,915	100,340	213,520	1,224,613
6,000 to 6,999	39,630	106,700	7,290	69,290	236,061	1,602,924
7,000 to 7,999	44,814	90,308	5,196	62,573	252,751	2,027,281
8,000 to 8,999	40,955	108,417	3,045	58,731	224,271	2,025,610
9,000 to 9,999	54,375	147,815	4,895	45,725	242,242	2,417,692
10,000 to 10,999	54,687	173,233	8,793	44,112	268,742	2,910,828
11,000 to 11,999	47,750	158,189	3,794	47,761	243,279	3,006,235
12,000 to 12,999	57,891	164,079	7,509	42,328	269,674	3,477,719
13,000 to 13,999	60,232	188,767	1,832	80,641	249,154	3,467,765
14,000 to 14,999	62,187	204,677	7,731	63,645	234,397	3,465,175
15,000 to 15,999	59,667	204,112	4,653	39,151	262,412	4,145,774
16,000 to 16,999	49,764	206,422	4,199	46,475	271,175	4,517,116
17,000 to 17,999	54,245	103,033	5,215	85,582	228,218	4,070,011
18,000 to 18,999	52,178	123,567	4,289	40,924	229,957	4,364,972
19,000 to 19,999	58,889	161,119	5,322	70,047	210,849	4,186,640
20,000 to 20,999	73,171	190,106	4,951	44,080	218,187	4,565,818
21,000 to 21,999	73,530	210,779	3,107	30,674	209,031	4,603,025
22,000 to 22,999	70,936	212,224	3,962	52,420	196,402	4,549,374
23,000 to 23,999	79,516	227,161	3,948	24,737	200,411	4,843,243
24,000 to 24,999	84,926	248,306	2,107	28,237	190,244	4,885,674
25,000 to 25,999	81,617	244,311	4,199	57,467	207,478	5,443,088
26,000 to 26,999	77,420	206,966	1,696	42,597	167,006	4,553,801
27,000 to 27,999	77,649	223,264	4,951	41,399	161,155	4,576,522
28,000 to 28,999	94,677	295,396	4,563	41,816	182,806	5,412,696
29,000 to 29,999	90,791	334,151	4,437	27,081	178,412	5,474,295
30,000 to 30,999	86,097	290,371	6,912	43,312	168,991	5,403,417
31,000 to 31,999	72,603	233,486	4,081	36,432	166,115	5,383,631
32,000 to 32,999	80,743	252,939	2,323	16,341	141,396	4,818,379
33,000 to 33,999	78,222	307,497	895	28,109	162,211	5,687,695
34,000 to 34,999	73,764	282,783	3,438	46,604	146,203	5,214,534
35,000 to 35,999	84,664	307,910	2,904	23,417	157,248	5,848,157
36,000 to 36,999	73,788	281,338	3,318	26,090	147,698	5,622,488
37,000 to 37,999	83,827	325,820	4,325	24,499	135,047	5,289,149
38,000 to 38,999	78,124	304,974	5,243	19,405	123,192	4,994,956
39,000 to 39,999	73,560	267,965	1,830	19,415	143,819	5,931,173
40,000 to 49,999	765,636	3,240,253	26,243	297,744	1,141,112	53,552,935
50,000 to 59,999	626,255	2,646,875	20,237	394,482	854,959	48,738,746
60,000 to 69,999	520,551	2,235,990	11,904	246,288	652,834	43,944,694
70,000 to 79,999	408,643	1,887,768	11,387	135,187	505,372	39,122,727
80,000 to 89,999	344,245	1,629,427	9,965	138,902	406,908	35,628,068
90,000 to 99,999	247,974	1,244,078	9,100	95,343	306,883	29,957,344
100,000 to 149,999	647,832	4,244,349	25,331	476,204	773,627	95,304,796
150,000 to 199,999	241,312	2,110,831	12,729	317,144	285,302	50,351,796
200,000 to 299,999	179,812	2,182,238	12,177	383,912	199,558	49,352,290
300,000 to 399,999	69,070	1,039,226	5,532	214,758	74,738	26,205,303
400,000 to 499,999	35,263	708,456	3,489	172,650	36,733	16,650,688
500,000 to 999,999	59,365	1,540,126	7,617	556,557	59,718	41,429,147
1,000,000 to 1,999,999	25,088	869,740	3,508	332,923	24,333	33,699,570
2,000,000 to 2,999,999	7,633	407,681	1,151	231,891	7,414	18,000,829
3,000,000 to 3,999,999	3,693	306,652	598	209,454	3,515	12,095,341
4,000,000 to 4,999,999	2,109	187,677	328	65,294	2,051	9,136,982
\$5,000,000 and over	7,047	2,850,193	1,255	637,200	6,452	100,598,722
Total	6,698,389	\$ 37,547,535	380,657	\$ 13,043,277	13,416,071	\$ 849,679,258

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Individual Retirement Plan <sup>10, 18</sup>		Student Loan		Medical Savings		Moving Expenses	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	1,494 394	\$ 3,312 158	1,523 -	\$ 972 -	6 -	\$ 12 -	408 -	\$ 703 -
\$ 1 to 999	1,677	2,162	1,163	129	-	-	f	32
1,000 to 1,999	154	310	-	-	-	-	f	3
2,000 to 2,999	394	788	1,171	227	-	-	-	-
3,000 to 3,999	-	-	394	147	-	-	105	62
4,000 to 4,999	1,163	1,165	1,950	778	-	-	1,556	2,253
5,000 to 5,999	f	1	394	777	-	-	236	755
6,000 to 6,999	107	215	394	788	-	-	-	-
7,000 to 7,999	931	1,490	2,325	6,318	-	-	-	-
8,000 to 8,999	395	792	6,975	2,980	-	-	1,362	812
9,000 to 9,999	1,163	1,167	3,506	2,124	-	-	-	-
10,000 to 10,999	5,243	8,506	2,524	1,426	-	-	-	-
11,000 to 11,999	4,585	5,308	4,869	2,209	-	-	1,162	679
12,000 to 12,999	3,123	5,315	2,360	404	-	-	1,361	618
13,000 to 13,999	2,776	3,158	5,437	1,481	-	-	-	-
14,000 to 14,999	5,200	8,821	7,105	4,001	-	-	1,162	256
15,000 to 15,999	2,325	3,487	6,278	2,569	-	-	-	-
16,000 to 16,999	3,622	7,200	7,773	4,899	-	-	200	278
17,000 to 17,999	8,184	18,695	6,010	3,275	-	-	f	6
18,000 to 18,999	6,666	8,518	8,733	2,570	-	-	1,560	2,100
19,000 to 19,999	5,858	11,332	2,524	1,755	-	-	1,162	1,818
20,000 to 20,999	4,091	6,420	8,289	3,419	-	-	1,196	2,777
21,000 to 21,999	4,003	9,317	2,893	2,239	-	-	598	40
22,000 to 22,999	5,128	9,537	7,886	5,773	-	-	798	1,368
23,000 to 23,999	6,087	9,100	6,382	6,533	-	-	105	71
24,000 to 24,999	5,392	10,160	6,087	1,792	-	-	f	14
25,000 to 25,999	6,206	12,851	10,490	3,789	-	-	1,395	1,698
26,000 to 26,999	4,796	9,354	7,294	5,785	-	-	2,593	5,703
27,000 to 27,999	3,788	6,269	10,476	5,540	-	-	f	2
28,000 to 28,999	4,585	7,466	8,786	7,571	-	-	502	675
29,000 to 29,999	7,588	14,572	5,687	4,286	-	-	199	369
30,000 to 30,999	5,487	8,160	10,184	7,815	-	-	1,197	1,646
31,000 to 31,999	200	70	5,984	2,882	598	1,828	2,192	7,342
32,000 to 32,999	4,887	10,571	6,581	3,367	598	914	598	1,891
33,000 to 33,999	5,137	9,380	10,394	8,853	-	-	1,196	1,320
34,000 to 34,999	5,191	8,377	12,270	6,221	-	-	704	1,887
35,000 to 35,999	5,894	8,967	13,787	9,904	-	-	598	145
36,000 to 36,999	7,102	16,980	11,686	4,835	-	-	2,202	3,134
37,000 to 37,999	5,103	11,971	9,380	6,699	-	-	1,004	1,081
38,000 to 38,999	3,333	7,357	6,989	5,678	-	-	1,699	1,047
39,000 to 39,999	4,701	10,450	10,784	7,906	-	-	1,596	1,733
40,000 to 49,999	40,077	96,346	64,464	33,880	598	539	6,708	9,518
50,000 to 59,999	34,922	72,604	47,681	26,548	518	950	7,876	20,819
60,000 to 69,999	24,610	55,305	27,780	16,245	105	105	6,117	12,076
70,000 to 79,999	30,180	67,107	10,213	1,823	518	1,263	3,264	6,637
80,000 to 89,999	20,928	50,565	259	557	-	-	3,057	8,114
90,000 to 99,999	17,172	38,838	f	-	140	252	2,546	6,897
100,000 to 149,999	46,450	113,407	586	495	1,330	2,823	6,541	22,968
150,000 to 199,999	14,367	42,205	f	2	448	1,472	2,910	9,944
200,000 to 299,999	8,700	28,145	21	41	540	1,443	1,621	7,199
300,000 to 399,999	3,529	11,438	-	-	269	648	732	6,316
400,000 to 499,999	1,744	5,811	f	2	133	257	267	2,723
500,000 to 999,999	2,791	9,317	-	-	270	574	301	1,651
1,000,000 to 1,999,999	855	2,839	5	1	44	123	123	956
2,000,000 to 2,999,999	235	750	f	-	9	25	29	289
3,000,000 to 3,999,999	111	369	-	-	4	12	11	124
4,000,000 to 4,999,999	f	216	-	-	4	9	11	87
\$5,000,000 and over	102	336	f	-	6	13	12	94
Total	400,991	\$ 874,827	396,731	\$ 230,311	6,142	\$ 13,263	72,777	\$ 160,729

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Half Self-Employment <sup>10</sup> Tax		Self-Employed Health <sup>10</sup> Insurance		Self-Employed <sup>10</sup> Retirement Plan		Penalty on Early Withdrawal Of Savings	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	13,469	\$ 14,386	5,101	\$ 9,988	157	\$ 1,967	1,120	\$ 745
	-	-	-	-	-	-	-	-
\$ 1 to 999	14,565	2,561	3,263	1,821	18	110	1,171	1,311
1,000 to 1,999	13,885	2,175	2,958	3,896	-	-	190	66
2,000 to 2,999	17,845	4,263	1,602	1,508	f	1	1,194	30
3,000 to 3,999	12,558	3,690	1,243	2,417	-	-	-	-
4,000 to 4,999	20,712	6,599	1,970	5,095	-	-	f	-
5,000 to 5,999	20,265	6,278	2,356	3,177	f	4	837	196
6,000 to 6,999	26,304	9,937	3,551	5,233	f	12	1,164	389
7,000 to 7,999	36,218	17,599	5,879	6,338	-	-	5,814	1,609
8,000 to 8,999	29,118	14,818	2,008	4,106	394	405	2,325	160
9,000 to 9,999	34,641	18,157	4,434	4,214	-	-	232	2
10,000 to 10,999	30,257	15,794	2,863	3,599	1,162	2,442	1,162	57
11,000 to 11,999	28,632	20,995	6,086	9,707	-	-	510	123
12,000 to 12,999	27,317	16,732	1,313	1,034	1,171	1,885	2,334	226
13,000 to 13,999	29,747	22,749	6,054	9,403	-	-	1,887	186
14,000 to 14,999	20,713	18,472	5,868	7,260	-	-	1,164	227
15,000 to 15,999	28,258	19,707	4,765	5,427	2,324	3,691	1,294	469
16,000 to 16,999	26,269	20,499	5,800	6,630	-	-	2,324	184
17,000 to 17,999	19,456	21,649	3,013	10,590	199	123	1,866	202
18,000 to 18,999	25,738	28,455	10,436	15,880	4,386	10,763	714	47
19,000 to 19,999	23,796	25,645	8,077	9,318	f	3	1,761	30
20,000 to 20,999	20,588	21,647	6,500	11,976	502	1,206	1,194	254
21,000 to 21,999	16,230	16,694	4,843	6,005	199	304	1,530	159
22,000 to 22,999	9,717	6,076	2,959	4,098	502	1,608	1,396	251
23,000 to 23,999	18,419	21,109	7,700	9,597	f	17	1,104	73
24,000 to 24,999	22,016	25,934	6,434	9,429	7	39	599	9
25,000 to 25,999	11,612	13,430	2,813	3,017	f	1	798	39
26,000 to 26,999	13,909	14,129	2,611	3,193	1,110	2,724	2,927	648
27,000 to 27,999	12,288	13,555	2,294	2,515	702	1,785	409	194
28,000 to 28,999	15,503	17,045	7,111	10,608	199	976	1,300	291
29,000 to 29,999	20,977	24,313	5,200	6,844	503	2,555	1,396	127
30,000 to 30,999	17,368	22,487	5,241	10,045	1,204	3,702	610	57
31,000 to 31,999	11,594	13,480	2,898	5,490	1,197	4,940	1,529	37
32,000 to 32,999	12,703	16,424	5,518	7,591	1,299	4,252	900	213
33,000 to 33,999	14,746	18,823	6,510	12,055	1,913	7,553	799	228
34,000 to 34,999	13,584	15,487	5,189	9,083	398	1,438	202	5
35,000 to 35,999	11,876	13,822	7,183	10,342	901	5,291	1,903	263
36,000 to 36,999	11,922	11,372	3,609	5,269	-	-	1,741	142
37,000 to 37,999	9,236	9,742	6,319	10,135	-	-	1,795	104
38,000 to 38,999	8,487	11,233	4,286	7,396	410	1,663	2,793	149
39,000 to 39,999	17,393	22,539	6,109	6,069	2,105	6,604	306	159
40,000 to 49,999	119,106	174,604	34,278	61,151	13,151	63,003	13,297	1,980
50,000 to 59,999	95,640	144,700	31,046	49,428	11,765	69,914	6,843	1,534
60,000 to 69,999	77,792	130,395	24,398	48,570	11,672	83,048	6,341	2,020
70,000 to 79,999	69,527	117,604	18,730	35,828	12,593	71,384	7,277	1,469
80,000 to 89,999	59,641	124,057	20,667	41,417	13,542	86,317	4,701	1,297
90,000 to 99,999	51,470	117,977	16,854	29,123	11,751	87,979	4,062	3,235
100,000 to 149,999	138,812	344,036	49,035	107,952	39,082	393,263	10,747	2,993
150,000 to 199,999	67,692	192,638	23,800	52,735	24,678	359,216	2,600	395
200,000 to 299,999	55,233	202,267	23,331	60,579	24,488	454,494	1,819	721
300,000 to 399,999	23,533	92,265	10,386	27,491	10,711	232,798	525	881
400,000 to 499,999	11,155	50,616	4,991	14,927	4,880	113,856	289	129
500,000 to 999,999	19,266	101,988	9,083	29,365	7,987	214,056	722	1,957
1,000,000 to 1,999,999	7,436	48,188	3,562	12,848	2,790	74,413	234	293
2,000,000 to 2,999,999	2,199	15,430	936	3,545	683	16,685	74	142
3,000,000 to 3,999,999	1,031	8,360	428	1,575	278	6,651	38	100
4,000,000 to 4,999,999	597	5,113	235	906	173	3,486	f	14
\$5,000,000 and over	2,130	44,323	753	3,311	561	12,804	37	26
Total	1,592,191	\$ 2,555,062	462,480	\$ 858,147	213,754	\$ 2,411,431	113,924	\$ 28,850

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Alimony Paid		Total Adjustments <sup>11</sup>		California Adjustments <sup>3</sup>			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Subtractions		Additions	
					Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	1,589 17	\$ 31,290 80	18,609 1,208	\$ 67,414 763	45,691 2,458	\$ 3,404,073 48,937	33,567 -	\$ 5,743,432 -
\$ 1 to 999	1,557	2,416	22,723	10,971	25,976	313,880	6,491	133,136
1,000 to 1,999	f	4	15,635	6,700	24,763	120,054	7,950	63,204
2,000 to 2,999	-	-	23,293	7,444	26,005	122,419	7,159	69,857
3,000 to 3,999	f	4	12,663	6,319	23,011	104,312	9,444	61,496
4,000 to 4,999	401	826	30,764	18,817	29,781	101,136	6,169	59,281
5,000 to 5,999	-	-	27,940	13,592	33,041	128,337	7,687	98,316
6,000 to 6,999	1,163	4,885	37,267	25,093	30,158	121,001	6,719	64,470
7,000 to 7,999	31	370	50,836	46,023	38,226	110,719	9,581	78,247
8,000 to 8,999	-	-	41,531	25,182	32,253	148,726	3,995	51,460
9,000 to 9,999	1,164	10,607	45,749	39,239	34,507	104,587	3,725	45,458
10,000 to 10,999	505	2,254	43,837	38,720	34,118	94,716	7,998	38,685
11,000 to 11,999	2,324	7,359	44,209	49,654	36,278	127,271	8,841	53,895
12,000 to 12,999	-	-	45,738	34,021	34,103	90,336	9,971	42,359
13,000 to 13,999	1,398	11,362	43,310	50,967	44,717	128,102	1,995	38,836
14,000 to 14,999	-	-	31,811	41,956	43,600	101,401	7,001	52,441
15,000 to 15,999	2,324	5,575	39,317	42,936	45,685	165,896	7,582	103,448
16,000 to 16,999	-	-	43,215	43,404	31,916	111,193	9,049	58,687
17,000 to 17,999	-	-	38,238	59,169	39,023	124,098	6,977	73,967
18,000 to 18,999	1,163	1,189	41,443	71,765	42,158	111,420	6,616	45,873
19,000 to 19,999	-	-	33,994	51,545	35,817	122,161	3,569	63,649
20,000 to 20,999	1,227	9,166	35,883	57,822	49,481	121,359	6,367	49,505
21,000 to 21,999	799	9,311	28,543	47,363	48,654	111,390	4,502	33,029
22,000 to 22,999	1,795	7,770	30,888	44,329	49,094	137,841	3,465	62,244
23,000 to 23,999	797	2,770	35,677	53,274	53,366	113,699	5,551	29,852
24,000 to 24,999	428	2,406	32,623	51,806	62,766	155,052	4,354	30,506
25,000 to 25,999	-	-	30,086	37,041	50,894	151,568	4,987	62,251
26,000 to 26,999	199	2,265	30,018	48,645	53,274	183,223	4,088	48,852
27,000 to 27,999	-	-	27,860	31,099	52,524	168,189	6,755	39,291
28,000 to 28,999	995	2,686	32,667	48,575	60,955	195,417	5,171	38,969
29,000 to 29,999	598	5,745	34,554	60,983	62,165	184,830	7,339	25,907
30,000 to 30,999	797	22,246	33,235	77,544	61,979	195,956	6,549	41,921
31,000 to 31,999	1,396	7,884	24,698	45,552	51,459	199,750	5,183	38,116
32,000 to 32,999	503	2,020	26,475	48,664	56,221	216,387	5,724	19,508
33,000 to 33,999	599	3,624	31,433	67,261	53,204	203,619	4,317	25,422
34,000 to 34,999	-	-	32,055	43,917	54,338	203,358	5,749	52,530
35,000 to 35,999	1,498	13,401	34,861	62,497	61,153	232,441	4,110	23,554
36,000 to 36,999	1,794	13,688	32,530	56,048	57,732	232,671	4,540	27,454
37,000 to 37,999	199	1,564	25,325	45,561	55,933	242,128	7,336	36,643
38,000 to 38,999	898	15,892	23,568	51,260	50,491	222,106	5,289	19,210
39,000 to 39,999	598	2,184	35,071	62,883	52,350	209,000	7,350	42,930
40,000 to 49,999	10,820	115,227	240,140	568,367	539,464	2,425,897	46,936	430,611
50,000 to 59,999	7,592	49,230	189,566	446,077	444,448	1,885,335	38,549	308,647
60,000 to 69,999	9,222	82,968	142,331	439,654	364,305	1,447,182	30,360	230,180
70,000 to 79,999	4,934	29,961	112,964	340,937	287,823	1,094,841	29,401	180,253
80,000 to 89,999	5,341	40,468	89,187	365,250	236,719	964,680	23,014	225,870
90,000 to 99,999	3,738	34,598	73,743	323,187	176,777	717,347	23,207	146,318
100,000 to 149,999	10,873	164,981	200,768	1,163,031	452,008	2,158,425	80,494	618,122
150,000 to 199,999	5,729	103,372	87,418	766,135	164,977	1,020,423	45,942	366,001
200,000 to 299,999	4,604	138,320	69,783	899,958	122,850	1,056,954	43,843	521,112
300,000 to 399,999	2,085	79,312	29,457	454,717	47,191	501,985	21,115	331,116
400,000 to 499,999	916	33,462	14,009	221,907	24,022	353,170	12,662	226,977
500,000 to 999,999	1,936	104,767	24,861	465,860	39,778	826,151	22,557	731,469
1,000,000 to 1,999,999	796	51,512	9,640	192,511	16,799	579,175	10,806	489,236
2,000,000 to 2,999,999	251	24,348	2,869	64,333	5,175	260,960	3,490	331,993
3,000,000 to 3,999,999	117	9,466	1,339	30,743	2,519	195,894	1,739	252,346
4,000,000 to 4,999,999	75	8,996	782	19,152	1,467	111,407	1,018	109,956
\$5,000,000 and over	211	24,193	2,634	86,064	4,995	1,567,797	3,738	973,520
<b>Total</b>	<b>97,998</b>	<b>\$ 1,298,023</b>	<b>2,642,871</b>	<b>\$ 8,641,698</b>	<b>4,762,635</b>	<b>\$ 26,852,376</b>	<b>719,683</b>	<b>\$ 14,261,615</b>

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Medical Expenses		State and Local Income Taxes		Real Estate Taxes		Personal Property Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	24,993 199	\$ 165,296 543	19,449 1,456	\$ 208,508 3,233	30,447 1,201	\$ 103,749 2,728	17,629 18	\$ 7,110 12
\$ 1 to 999	6,100	35,995	4,292	1,781	5,397	7,627	3,523	773
1,000 to 1,999	4,003	7,307	3,822	1,612	3,468	5,331	1,664	197
2,000 to 2,999	6,308	18,130	7,334	3,717	6,930	17,592	6,861	1,699
3,000 to 3,999	7,126	21,486	6,029	8,606	5,687	9,337	5,642	1,938
4,000 to 4,999	12,138	54,318	4,125	7,521	8,382	8,862	10,734	2,242
5,000 to 5,999	4,418	20,955	5,984	6,548	8,408	17,058	5,425	2,706
6,000 to 6,999	17,519	79,922	11,504	8,464	9,908	16,140	5,897	1,736
7,000 to 7,999	11,871	43,466	12,462	3,422	17,588	26,549	7,807	11,678
8,000 to 8,999	15,096	154,166	14,283	6,277	15,246	22,517	7,260	1,926
9,000 to 9,999	16,827	58,862	8,628	1,883	10,089	12,409	12,097	3,364
10,000 to 10,999	18,967	42,835	13,520	8,999	18,424	23,044	14,841	6,015
11,000 to 11,999	11,244	67,448	14,254	8,606	15,775	30,828	10,676	2,645
12,000 to 12,999	14,254	105,783	19,536	7,608	19,687	25,037	8,762	1,917
13,000 to 13,999	20,605	75,156	19,462	3,631	26,298	45,941	16,476	3,943
14,000 to 14,999	14,752	49,958	21,859	9,202	25,148	46,828	15,954	7,276
15,000 to 15,999	22,208	124,259	34,454	25,445	30,583	48,200	15,360	5,006
16,000 to 16,999	21,492	75,012	25,102	23,599	28,016	52,839	17,765	4,406
17,000 to 17,999	16,325	75,739	25,162	16,034	28,040	37,432	15,747	3,378
18,000 to 18,999	21,671	113,647	21,776	6,241	22,851	26,307	12,080	2,164
19,000 to 19,999	12,980	48,280	24,241	11,829	23,146	33,813	8,660	6,371
20,000 to 20,999	15,840	76,230	38,232	20,960	36,118	52,394	13,905	4,223
21,000 to 21,999	16,689	105,292	35,815	22,327	31,266	49,636	14,499	3,782
22,000 to 22,999	13,715	62,468	38,397	19,747	31,412	49,571	13,557	4,707
23,000 to 23,999	17,286	74,441	37,323	20,909	33,764	52,690	23,267	7,917
24,000 to 24,999	20,694	100,659	43,964	26,187	39,327	67,401	21,514	6,801
25,000 to 25,999	14,870	92,895	38,735	29,426	31,802	49,683	19,176	7,686
26,000 to 26,999	13,446	65,267	39,316	34,985	35,323	54,068	18,920	6,679
27,000 to 27,999	15,077	69,828	43,336	35,862	38,266	54,090	19,884	6,068
28,000 to 28,999	15,902	53,446	53,830	39,308	47,290	79,460	18,018	7,115
29,000 to 29,999	15,988	105,311	53,085	56,746	49,041	72,892	23,669	6,584
30,000 to 30,999	14,929	66,116	50,870	61,491	41,229	69,564	21,295	6,873
31,000 to 31,999	13,673	84,414	46,962	39,145	40,552	64,201	18,472	6,779
32,000 to 32,999	10,993	61,733	39,751	41,594	37,847	54,457	12,989	5,560
33,000 to 33,999	15,629	76,485	43,881	50,736	37,681	66,818	18,178	6,493
34,000 to 34,999	14,681	80,777	47,420	55,468	41,014	63,333	24,966	7,339
35,000 to 35,999	15,783	149,904	49,900	53,013	43,017	69,121	21,056	7,623
36,000 to 36,999	13,033	60,751	49,314	55,959	46,947	78,925	23,136	7,214
37,000 to 37,999	14,266	66,625	57,781	61,204	47,229	65,334	24,175	7,481
38,000 to 38,999	14,256	58,487	46,798	59,940	41,923	73,619	20,892	8,670
39,000 to 39,999	15,040	81,598	61,160	77,299	50,477	80,449	29,140	11,440
40,000 to 49,999	92,677	490,870	566,176	1,001,172	487,163	852,680	249,362	93,230
50,000 to 59,999	65,150	670,068	526,907	1,154,683	453,710	848,645	238,029	93,007
60,000 to 69,999	44,253	249,269	481,109	1,352,418	415,199	817,406	226,595	97,476
70,000 to 79,999	29,832	175,596	416,673	1,374,974	361,924	767,768	211,082	97,401
80,000 to 89,999	26,125	155,400	355,773	1,366,696	314,959	717,402	191,289	93,121
90,000 to 99,999	13,883	119,836	276,714	1,263,414	246,432	610,029	150,767	76,865
100,000 to 149,999	28,999	280,126	730,275	4,813,809	655,811	1,930,600	418,423	209,708
150,000 to 199,999	7,239	116,016	278,709	3,110,406	252,401	990,767	183,051	105,276
200,000 to 299,999	3,902	98,110	195,251	3,351,205	179,281	861,458	131,742	77,251
300,000 to 399,999	1,038	35,041	73,192	1,936,779	68,363	397,502	50,656	34,505
400,000 to 499,999	481	21,549	35,914	1,325,975	33,711	227,870	24,344	17,785
500,000 to 999,999	524	17,675	58,040	3,351,285	54,917	449,785	39,711	31,894
1,000,000 to 1,999,999	122	6,995	23,585	2,781,097	22,263	237,209	16,207	15,866
2,000,000 to 2,999,999	13	1,129	7,265	1,471,332	6,887	91,757	5,019	5,575
3,000,000 to 3,999,999	8	120	3,449	970,027	3,281	51,374	2,420	2,996
4,000,000 to 4,999,999	f	17	2,006	725,418	1,913	31,692	1,468	1,875
\$5,000,000 and over	f	160	6,387	7,464,578	6,155	168,828	4,589	9,015
Total	917,139	\$ 5,469,268	5,272,029	\$ 40,060,335	4,726,614	\$ 11,940,643	2,766,340	\$ 1,278,377

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Other Taxes		Total Taxes		Mortgage Interest		Points and Investment Interest	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	4,488	\$ 6,545	35,926	\$ 325,912	27,469	\$ 433,189	9,725	\$ 100,184
	-	-	1,460	5,973	1,200	16,524	f	8
\$ 1 to 999	2,574	2,037	8,442	12,218	4,681	59,270	322	5,305
1,000 to 1,999	422	39	6,753	7,179	3,459	21,863	917	570
2,000 to 2,999	3,280	2,250	13,160	25,258	7,507	60,680	876	4,744
3,000 to 3,999	2,570	1,546	9,813	21,427	4,009	35,237	3,450	3,456
4,000 to 4,999	3,917	2,894	14,297	21,519	9,526	73,113	2,657	277
5,000 to 5,999	426	56	10,218	26,368	6,969	67,204	2,145	1,183
6,000 to 6,999	1,994	1,403	18,217	27,742	9,000	59,175	4,030	7,953
7,000 to 7,999	4,663	2,058	22,572	43,706	18,067	131,525	17	54
8,000 to 8,999	6,033	3,568	23,251	34,287	9,937	75,702	814	1,061
9,000 to 9,999	10,296	6,152	21,341	23,808	8,535	65,579	399	173
10,000 to 10,999	9,321	5,483	27,361	43,541	13,137	112,338	2,346	2,383
11,000 to 11,999	2,938	1,598	20,580	43,676	14,669	148,512	3,562	6,481
12,000 to 12,999	3,913	506	25,959	35,068	18,022	100,694	847	213
13,000 to 13,999	6,975	2,367	34,456	55,882	24,510	179,460	1,770	711
14,000 to 14,999	1,058	327	33,546	63,632	19,861	194,637	1,581	253
15,000 to 15,999	9,141	3,115	43,340	81,765	29,856	199,680	3,940	12,666
16,000 to 16,999	9,455	7,503	41,945	88,346	22,322	204,498	1,828	1,379
17,000 to 17,999	5,078	2,095	37,060	58,940	21,233	171,235	2,365	780
18,000 to 18,999	2,752	1,496	32,232	36,207	16,961	129,603	2,296	2,989
19,000 to 19,999	7,265	4,071	29,959	56,084	20,878	155,565	445	719
20,000 to 20,999	4,135	7,132	43,401	84,708	30,566	261,513	4,510	3,253
21,000 to 21,999	2,408	889	40,650	76,633	27,183	209,650	4,739	3,815
22,000 to 22,999	5,416	1,264	41,878	75,289	31,743	257,648	4,235	2,249
23,000 to 23,999	4,598	976	41,246	82,492	30,653	238,367	3,098	1,727
24,000 to 24,999	5,402	1,592	50,897	101,981	32,610	304,665	2,921	807
25,000 to 25,999	3,195	1,276	42,275	88,071	29,616	215,451	6,248	10,045
26,000 to 26,999	6,493	2,524	43,801	98,256	29,909	254,402	4,788	9,599
27,000 to 27,999	5,094	2,243	46,558	98,262	33,964	263,489	4,836	10,811
28,000 to 28,999	7,608	2,508	57,578	128,391	43,701	381,295	4,100	3,116
29,000 to 29,999	9,784	2,077	58,219	138,298	42,865	347,548	7,493	7,443
30,000 to 30,999	6,899	1,364	53,827	139,292	39,799	313,896	6,020	12,294
31,000 to 31,999	8,210	2,332	49,568	112,456	38,156	309,641	4,927	7,672
32,000 to 32,999	4,209	688	44,249	102,299	35,552	285,216	5,510	9,601
33,000 to 33,999	7,303	1,834	50,686	125,881	36,083	322,444	4,228	10,533
34,000 to 34,999	6,181	1,792	51,523	127,931	36,449	317,581	3,010	2,627
35,000 to 35,999	7,294	1,897	51,812	131,653	40,418	321,860	3,699	2,659
36,000 to 36,999	8,933	3,341	53,639	145,438	42,966	355,598	5,124	6,399
37,000 to 37,999	8,699	3,491	59,237	137,511	42,480	350,856	9,264	9,888
38,000 to 38,999	7,410	2,593	50,116	144,822	36,252	306,692	6,928	10,752
39,000 to 39,999	7,857	1,944	64,967	171,131	49,188	445,352	7,017	6,909
40,000 to 49,999	74,439	27,376	586,259	1,974,459	475,443	4,307,289	68,991	69,184
50,000 to 59,999	72,022	28,150	537,993	2,124,485	445,126	4,220,017	71,953	77,870
60,000 to 69,999	73,560	31,569	487,813	2,298,869	406,121	4,287,908	71,375	67,370
70,000 to 79,999	60,850	26,252	421,039	2,266,394	348,017	3,843,896	65,912	73,416
80,000 to 89,999	45,365	22,946	358,294	2,200,165	301,110	3,589,092	64,818	87,551
90,000 to 99,999	43,586	23,394	278,697	1,973,701	236,394	3,041,434	48,614	53,028
100,000 to 149,999	118,506	64,380	734,788	7,018,497	617,278	9,096,020	156,944	235,232
150,000 to 199,999	46,620	39,997	280,128	4,246,446	231,866	4,303,370	72,500	198,092
200,000 to 299,999	34,243	27,954	196,244	4,317,867	162,877	3,605,423	60,374	265,852
300,000 to 399,999	12,313	12,273	73,537	2,381,058	60,502	1,566,677	27,253	188,511
400,000 to 499,999	6,500	9,496	36,089	1,581,126	29,327	828,214	13,947	113,788
500,000 to 999,999	10,203	16,381	58,228	3,849,344	47,793	1,542,859	26,163	376,363
1,000,000 to 1,999,999	3,987	10,750	23,674	3,044,921	18,737	685,760	11,904	331,387
2,000,000 to 2,999,999	1,252	3,529	7,280	1,572,194	5,700	222,492	3,967	202,184
3,000,000 to 3,999,999	625	2,392	3,460	1,026,789	2,653	108,195	2,003	143,035
4,000,000 to 4,999,999	301	1,560	2,014	760,544	1,551	64,924	1,209	119,401
\$5,000,000 and over	1,135	10,040	6,406	7,652,461	4,585	206,773	4,391	970,849
Total	831,194	\$ 459,298	5,599,958	\$ 53,738,652	4,437,041	\$ 54,278,787	921,346	\$ 3,858,854

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Total Interest <sup>12</sup>		Cash/Check Contributions		Non-Cash Contributions		Contribution Carryover	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	29,080	\$ 533,373	24,305	\$ 79,537	11,841	\$ 20,962	11,399	\$ 124,551
Zero	1,200	16,532	807	1,300	938	409	-	-
\$ 1 to 999	4,721	64,575	5,634	3,908	2,668	1,050	641	3,288
1,000 to 1,999	4,190	22,433	2,860	1,823	2,353	989	363	2,147
2,000 to 2,999	7,911	65,424	10,022	6,917	2,779	811	2,077	6,184
3,000 to 3,999	6,470	38,693	8,197	11,351	726	282	838	2,377
4,000 to 4,999	10,733	73,390	10,555	13,336	5,115	1,950	525	606
5,000 to 5,999	8,150	68,387	5,229	7,717	3,630	2,099	704	1,820
6,000 to 6,999	10,171	67,128	12,205	10,498	5,186	4,370	441	359
7,000 to 7,999	18,069	131,579	18,452	17,303	6,235	3,020	3,144	5,178
8,000 to 8,999	10,349	76,763	17,008	21,983	8,996	4,190	855	101,701
9,000 to 9,999	8,537	65,752	18,146	24,378	8,230	2,492	420	1,372
10,000 to 10,999	15,472	114,721	18,015	19,213	7,252	12,367	413	283
11,000 to 11,999	14,669	154,993	15,460	17,609	7,298	3,273	473	1,277
12,000 to 12,999	18,031	100,906	22,246	29,877	13,530	10,595	650	15,554
13,000 to 13,999	24,710	180,171	24,348	32,655	11,504	10,739	1,690	3,462
14,000 to 14,999	19,868	194,890	25,366	52,966	12,953	11,112	1,187	2,965
15,000 to 15,999	31,246	212,346	32,343	25,675	21,991	12,908	1,989	2,540
16,000 to 16,999	22,735	205,877	31,848	36,778	17,808	17,317	458	1,019
17,000 to 17,999	21,233	172,015	28,414	33,140	17,160	18,225	414	24,282
18,000 to 18,999	17,161	132,592	24,619	34,189	10,814	8,036	2,868	5,270
19,000 to 19,999	21,087	156,283	24,015	33,716	13,553	15,247	1,576	4,678
20,000 to 20,999	31,363	264,766	34,215	41,053	19,725	8,271	54	136
21,000 to 21,999	27,384	213,465	24,258	31,071	20,454	8,339	443	1,853
22,000 to 22,999	32,552	259,898	33,146	33,265	20,895	11,019	223	344
23,000 to 23,999	31,559	240,094	34,243	35,200	21,848	23,840	219	62
24,000 to 24,999	33,009	305,472	39,699	76,116	23,916	12,779	12	36
25,000 to 25,999	30,214	225,496	34,337	43,003	25,350	20,079	621	2,972
26,000 to 26,999	30,707	264,001	36,695	50,777	23,995	10,376	1,034	253
27,000 to 27,999	34,373	274,300	37,872	43,025	24,083	14,229	412	2,495
28,000 to 28,999	44,107	384,411	48,105	57,550	30,267	18,984	1,599	10,343
29,000 to 29,999	43,065	354,991	48,013	64,523	29,635	16,739	610	965
30,000 to 30,999	40,798	326,190	46,243	63,081	29,367	20,994	611	2,297
31,000 to 31,999	38,790	317,312	37,533	49,249	24,038	13,599	314	237,299
32,000 to 32,999	35,554	294,818	33,757	44,485	22,885	10,807	1,017	10,063
33,000 to 33,999	37,091	332,978	40,964	72,615	31,687	15,842	61	333
34,000 to 34,999	36,657	320,208	40,347	49,008	30,545	16,980	1,017	4,443
35,000 to 35,999	40,818	324,518	43,230	70,849	29,234	19,943	799	1,452
36,000 to 36,999	43,566	361,997	45,350	62,802	30,339	15,609	919	10,018
37,000 to 37,999	42,878	360,744	52,129	59,936	32,616	26,596	95	344
38,000 to 38,999	37,856	317,443	43,806	57,782	26,205	14,493	1,230	2,675
39,000 to 39,999	50,094	452,261	51,373	81,310	39,436	19,519	201	285
40,000 to 49,999	480,137	4,376,473	492,763	750,858	346,904	235,769	6,688	26,222
50,000 to 59,999	449,613	4,297,887	452,420	727,679	331,936	223,822	4,546	43,194
60,000 to 69,999	410,266	4,355,278	419,625	730,645	319,384	211,562	4,147	53,360
70,000 to 79,999	352,326	3,917,313	364,854	640,076	273,135	188,526	2,449	76,791
80,000 to 89,999	304,851	3,676,643	318,950	686,003	247,305	197,458	1,625	84,785
90,000 to 99,999	238,084	3,094,462	246,719	498,650	192,983	178,031	1,188	12,828
100,000 to 149,999	626,926	9,331,252	665,158	1,590,591	521,702	594,149	3,937	78,846
150,000 to 199,999	236,963	4,501,462	254,816	773,359	198,741	256,122	1,702	174,344
200,000 to 299,999	168,474	3,871,275	177,976	804,648	131,742	318,970	1,717	121,620
300,000 to 399,999	63,328	1,755,188	67,788	390,152	49,369	229,951	670	78,487
400,000 to 499,999	31,070	942,002	33,588	279,598	23,519	116,808	417	98,509
500,000 to 999,999	50,935	1,919,222	54,229	551,935	36,458	354,332	834	191,965
1,000,000 to 1,999,999	20,558	1,017,147	22,093	453,964	14,292	456,685	478	317,554
2,000,000 to 2,999,999	6,374	424,676	6,764	212,149	4,330	251,663	159	129,836
3,000,000 to 3,999,999	3,047	251,231	3,219	150,561	2,021	152,082	87	108,361
4,000,000 to 4,999,999	1,784	184,326	1,871	109,706	1,195	106,947	57	101,918
\$5,000,000 and over	5,744	1,177,621	6,048	1,040,814	3,962	3,772,190	249	565,515
<b>Total</b>	<b>4,518,708</b>	<b>\$ 58,137,641</b>	<b>4,774,290</b>	<b>\$ 11,993,955</b>	<b>3,428,058</b>	<b>\$ 8,326,546</b>	<b>75,566</b>	<b>\$ 2,863,717</b>

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Total Contributions <sup>13</sup>		Casualty and Theft Losses		All Other Deductions <sup>14</sup>		Total Federal Itemized Deductions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	3,564	\$ 12,177	155	\$ 1,732	17,270	\$ 76,660	44,611	\$ 1,125,040
Zero	1,460	1,708	-	-	259	639	2,080	28,014
\$ 1 to 999	5,318	3,660	-	-	3,430	14,571	20,981	150,348
1,000 to 1,999	2,492	2,013	-	-	2,073	1,125	16,760	62,281
2,000 to 2,999	10,834	9,238	-	-	5,449	3,511	28,507	184,840
3,000 to 3,999	7,765	9,483	-	-	4,703	7,851	21,023	143,456
4,000 to 4,999	10,829	12,483	-	-	7,663	8,871	26,999	220,418
5,000 to 5,999	3,973	6,168	-	-	2,906	5,466	27,838	211,684
6,000 to 6,999	12,513	13,455	-	-	7,559	24,223	31,642	273,425
7,000 to 7,999	19,179	20,207	-	-	14,952	23,212	39,108	336,480
8,000 to 8,999	17,365	26,177	394	197	5,949	20,011	39,287	402,659
9,000 to 9,999	20,032	26,975	-	-	5,718	8,191	42,297	297,584
10,000 to 10,999	19,464	25,768	-	-	6,665	22,744	48,435	360,061
11,000 to 11,999	16,645	21,637	-	-	10,228	25,471	37,374	406,591
12,000 to 12,999	33,329	37,175	-	-	12,952	42,413	52,279	443,392
13,000 to 13,999	25,108	43,391	-	-	7,721	10,768	51,530	458,018
14,000 to 14,999	24,221	60,676	199	509	9,033	24,796	44,737	478,482
15,000 to 15,999	34,201	39,528	-	-	11,277	31,705	59,847	585,364
16,000 to 16,999	31,379	53,661	-	-	13,840	37,403	52,193	532,920
17,000 to 17,999	29,714	48,858	-	-	9,382	25,895	42,895	417,675
18,000 to 18,999	25,738	47,339	-	-	12,332	41,692	37,581	411,058
19,000 to 19,999	23,208	41,124	598	2,144	8,951	15,984	35,699	346,983
20,000 to 20,999	33,920	48,596	397	556	10,917	25,291	55,932	577,731
21,000 to 21,999	29,528	40,903	-	-	16,194	52,622	51,919	567,181
22,000 to 22,999	34,601	43,715	598	1,403	12,312	45,754	53,714	554,282
23,000 to 23,999	36,322	57,721	-	-	12,278	55,187	50,822	565,501
24,000 to 24,999	42,469	76,939	1,196	3,091	18,419	73,107	60,065	728,524
25,000 to 25,999	37,809	65,361	605	10,469	12,989	36,784	54,639	597,760
26,000 to 26,999	38,232	58,558	-	-	12,622	77,172	49,360	592,807
27,000 to 27,999	39,641	57,624	-	-	17,077	73,041	53,223	619,496
28,000 to 28,999	48,474	73,232	598	5,710	19,001	73,421	64,362	773,663
29,000 to 29,999	50,389	82,059	797	1,141	18,068	84,259	64,707	806,177
30,000 to 30,999	47,412	86,330	-	-	19,820	77,187	62,824	750,969
31,000 to 31,999	40,901	65,816	598	321	17,101	71,427	54,327	681,173
32,000 to 32,999	36,230	63,286	199	6,250	10,886	14,631	51,133	593,108
33,000 to 33,999	45,899	84,981	-	-	20,241	101,489	55,360	743,981
34,000 to 34,999	43,703	60,093	-	-	18,373	89,293	61,695	734,360
35,000 to 35,999	47,709	92,165	-	-	17,175	72,425	59,902	825,379
36,000 to 36,999	48,404	81,521	-	-	15,638	53,924	59,434	738,684
37,000 to 37,999	53,537	86,482	199	246	22,341	104,875	64,427	785,850
38,000 to 38,999	45,267	74,551	-	-	15,305	54,331	53,494	682,894
39,000 to 39,999	56,755	100,927	-	-	21,813	102,049	69,844	947,829
40,000 to 49,999	524,412	974,252	3,508	35,424	213,276	901,987	624,026	9,087,402
50,000 to 59,999	486,649	958,892	786	1,716	199,427	880,864	564,309	9,170,040
60,000 to 69,999	449,858	931,271	624	6,130	173,634	812,704	500,137	8,819,018
70,000 to 79,999	388,220	847,245	259	493	138,331	648,874	430,303	7,983,993
80,000 to 89,999	336,496	848,636	487	4,864	119,070	593,530	364,626	7,564,411
90,000 to 99,999	259,631	675,715	31	1,231	92,951	428,486	280,969	6,353,589
100,000 to 149,999	692,796	2,140,514	799	7,468	224,259	1,459,512	737,555	20,245,522
150,000 to 199,999	263,175	1,049,989	242	1,281	64,491	576,562	280,623	10,122,640
200,000 to 299,999	184,394	1,058,513	159	13,273	41,581	500,566	196,303	9,185,268
300,000 to 399,999	69,777	546,470	69	10,397	14,074	238,521	73,547	4,488,799
400,000 to 499,999	34,198	391,834	19	968	6,489	128,013	36,048	2,721,055
500,000 to 999,999	55,303	855,366	67	18,159	9,488	341,427	58,187	6,028,552
1,000,000 to 1,999,999	22,563	750,528	21	6,665	3,105	204,495	23,632	4,150,048
2,000,000 to 2,999,999	6,901	425,115	4	443	894	143,632	7,271	2,010,295
3,000,000 to 3,999,999	3,294	293,893	f	6	385	53,734	3,463	1,290,990
4,000,000 to 4,999,999	1,913	228,118	f	617	206	30,613	2,010	954,785
\$5,000,000 and over	6,160	4,505,044	7	2,333	651	251,883	6,400	10,773,408
Total	5,011,273	\$ 19,445,157	13,617	\$ 145,236	1,811,194	\$ 10,006,875	6,144,295	\$ 142,693,935

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	California Adjustments to Federal Itemized Deductions		California Itemized Deductions		California Standard Deduction		Personal Exemption <sup>15</sup> Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	21,309	\$ 191,298	34,877	\$ 884,544	54,421	\$ 177,250	78,666	\$ 8,246
Zero	1,197	3,056	1,030	17,829	3,871	13,981	4,900	486
\$ 1 to 999	4,784	1,969	7,379	152,480	150,733	353,177	95,350	8,105
1,000 to 1,999	4,163	1,403	4,758	40,581	176,669	402,047	79,763	6,674
2,000 to 2,999	10,628	3,349	11,566	117,740	175,173	484,667	101,681	8,881
3,000 to 3,999	10,623	5,590	7,484	81,444	185,109	554,651	103,400	8,953
4,000 to 4,999	7,964	2,158	13,032	145,573	220,736	700,953	146,785	12,501
5,000 to 5,999	5,753	5,438	8,555	107,179	206,126	661,035	149,158	12,496
6,000 to 6,999	17,649	8,836	22,099	211,906	213,960	740,280	187,277	15,896
7,000 to 7,999	14,292	4,004	24,429	228,208	228,716	778,896	211,137	17,376
8,000 to 8,999	11,041	6,165	17,202	281,306	208,232	761,678	192,950	16,514
9,000 to 9,999	9,366	3,271	11,064	113,372	232,341	847,443	218,025	18,411
10,000 to 10,999	12,533	9,429	21,319	237,445	247,422	952,611	244,697	21,089
11,000 to 11,999	15,268	6,644	21,209	254,139	222,069	888,103	226,409	20,949
12,000 to 12,999	18,987	5,835	29,240	300,786	240,434	924,998	244,399	21,593
13,000 to 13,999	22,869	5,575	31,393	343,500	218,922	858,858	228,728	21,110
14,000 to 14,999	24,108	8,833	27,985	365,010	206,410	832,132	223,187	20,051
15,000 to 15,999	32,316	15,053	41,473	497,082	220,937	894,488	249,339	22,878
16,000 to 16,999	28,614	24,840	39,818	423,128	231,357	957,657	264,923	24,583
17,000 to 17,999	28,940	16,490	35,851	364,306	192,368	794,573	224,028	20,556
18,000 to 18,999	23,182	6,960	32,130	375,915	197,827	785,536	224,451	20,375
19,000 to 19,999	22,679	13,203	26,890	293,976	183,961	753,680	206,355	18,908
20,000 to 20,999	37,572	19,111	41,618	462,395	176,767	773,427	216,486	20,539
21,000 to 21,999	36,746	27,262	37,859	475,520	171,171	724,642	204,938	19,889
22,000 to 22,999	41,058	23,918	41,817	463,733	154,783	662,460	195,501	18,746
23,000 to 23,999	37,911	21,579	39,545	479,768	161,465	670,645	199,814	19,201
24,000 to 24,999	42,681	25,844	48,403	618,199	142,439	608,486	189,047	18,408
25,000 to 25,999	40,635	29,742	40,479	472,044	166,998	713,388	206,879	19,883
26,000 to 26,999	41,416	36,696	46,897	571,151	120,108	491,067	165,809	15,690
27,000 to 27,999	43,153	30,814	43,063	522,624	118,091	503,029	159,161	15,232
28,000 to 28,999	56,992	37,039	57,013	697,476	125,792	535,319	182,207	18,014
29,000 to 29,999	52,183	54,352	52,827	686,322	126,185	523,990	177,710	16,856
30,000 to 30,999	53,727	62,785	53,044	636,454	116,944	495,637	169,191	16,662
31,000 to 31,999	47,781	36,708	47,493	597,929	118,621	491,124	165,014	16,786
32,000 to 32,999	43,820	43,681	42,739	511,258	99,256	429,421	140,097	14,505
33,000 to 33,999	48,462	50,499	50,553	670,321	111,657	492,344	162,211	16,404
34,000 to 34,999	47,735	49,454	48,813	612,629	97,390	404,052	144,504	14,689
35,000 to 35,999	54,391	58,111	52,714	741,607	105,131	432,491	157,740	16,010
36,000 to 36,999	54,504	61,693	52,610	650,189	95,686	395,981	148,297	14,943
37,000 to 37,999	60,871	66,084	58,541	693,358	77,102	335,123	135,645	14,283
38,000 to 38,999	48,767	49,952	46,784	584,498	76,408	347,046	122,594	13,323
39,000 to 39,999	60,940	73,871	61,317	827,667	82,503	357,239	143,819	15,257
40,000 to 49,999	579,699	971,643	559,074	7,579,359	582,236	2,538,599	1,139,708	124,019
50,000 to 59,999	529,415	1,094,912	512,192	7,777,470	343,130	1,574,745	853,405	99,494
60,000 to 69,999	470,794	1,253,755	452,291	7,271,155	200,542	934,009	652,374	79,945
70,000 to 79,999	399,541	1,271,006	381,871	6,459,192	123,512	576,468	504,864	64,751
80,000 to 89,999	338,762	1,247,829	329,259	6,115,340	77,755	364,155	405,977	53,938
90,000 to 99,999	265,256	1,173,962	253,707	5,034,385	53,693	250,475	307,071	41,023
100,000 to 149,999	701,134	4,472,088	662,821	15,312,525	111,386	524,108	773,367	104,053
150,000 to 199,999	269,282	2,931,014	248,913	7,231,599	36,602	168,306	285,285	38,689
200,000 to 299,999	194,325	3,194,673	175,383	6,193,074	24,292	109,175	199,469	27,218
300,000 to 399,999	74,152	1,867,473	62,888	2,541,995	11,885	54,854	74,564	10,156
400,000 to 499,999	36,572	1,278,346	29,588	1,307,696	7,162	34,319	36,655	4,969
500,000 to 999,999	59,606	3,201,220	45,597	2,375,202	14,171	72,031	59,628	8,102
1,000,000 to 1,999,999	24,857	2,673,894	19,098	1,276,308	5,239	26,603	24,273	3,277
2,000,000 to 2,999,999	7,736	1,407,606	6,051	695,212	1,366	6,893	7,395	1,001
3,000,000 to 3,999,999	3,718	926,953	2,954	390,961	566	2,903	3,513	477
4,000,000 to 4,999,999	2,244	706,117	1,740	310,560	310	1,554	2,044	275
\$5,000,000 and over	7,483	6,653,586	5,878	3,574,533	577	2,927	6,443	877
<b>Total</b>	<b>5,264,186</b>	<b>\$ 37,534,670</b>	<b>5,184,217</b>	<b>\$ 99,259,153</b>	<b>8,256,715</b>	<b>\$ 32,747,732</b>	<b>12,628,307</b>	<b>\$ 1,344,217</b>

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Dependent Exemption Credit		Senior/Blind Exemption Credit		Total Exemption Credits Allowed	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	15,780 514	\$ 6,845 240	21,873 1,218	\$ 2,218 106	78,238 4,377	\$ 17,163 730
\$ 1 to 999	16,429	7,033	18,093	1,555	94,503	16,611
1,000 to 1,999	19,179	6,265	4,567	383	78,187	12,975
2,000 to 2,999	26,349	10,346	14,374	1,138	97,274	19,910
3,000 to 3,999	21,487	9,327	15,621	1,481	101,832	19,362
4,000 to 4,999	34,946	11,897	16,293	1,635	146,369	25,969
5,000 to 5,999	45,067	16,758	12,537	1,180	148,742	30,392
6,000 to 6,999	59,690	23,452	21,110	1,955	185,600	41,031
7,000 to 7,999	62,106	21,851	23,815	2,114	210,735	41,168
8,000 to 8,999	67,354	27,307	29,567	2,435	192,948	46,255
9,000 to 9,999	71,125	31,055	31,251	2,893	218,021	51,996
10,000 to 10,999	102,363	42,692	33,329	2,942	244,685	66,721
11,000 to 11,999	94,702	38,039	38,350	3,636	226,404	62,622
12,000 to 12,999	80,257	33,695	36,369	3,343	244,395	58,628
13,000 to 13,999	98,994	40,877	34,083	3,199	228,326	65,073
14,000 to 14,999	85,448	31,092	40,107	3,576	223,164	54,716
15,000 to 15,999	99,811	41,673	43,358	3,931	248,130	68,299
16,000 to 16,999	127,509	51,480	40,614	3,931	263,253	80,959
17,000 to 17,999	98,642	37,023	37,287	3,407	222,823	60,894
18,000 to 18,999	85,502	34,386	30,803	3,135	222,771	57,691
19,000 to 19,999	90,981	42,207	28,676	2,635	204,483	63,607
20,000 to 20,999	98,951	40,125	29,420	2,863	216,273	63,416
21,000 to 21,999	84,067	35,082	33,856	3,123	204,138	57,974
22,000 to 22,999	86,589	36,367	25,983	2,662	194,303	57,684
23,000 to 23,999	77,713	34,418	34,129	3,533	199,605	57,089
24,000 to 24,999	80,348	35,103	31,688	3,359	189,043	56,868
25,000 to 25,999	95,204	39,861	26,052	2,634	206,852	62,370
26,000 to 26,999	59,264	26,068	25,821	2,516	165,808	44,273
27,000 to 27,999	63,822	27,465	27,360	2,651	159,158	45,302
28,000 to 28,999	72,705	29,247	27,812	2,850	182,205	50,110
29,000 to 29,999	69,426	29,824	29,343	2,763	177,708	49,442
30,000 to 30,999	65,501	30,776	22,616	2,425	168,749	49,799
31,000 to 31,999	67,069	27,389	21,523	2,153	164,203	46,250
32,000 to 32,999	60,853	28,720	23,675	2,615	138,700	45,393
33,000 to 33,999	76,936	36,416	22,166	2,322	162,208	55,141
34,000 to 34,999	56,252	27,052	18,139	1,941	144,502	43,680
35,000 to 35,999	59,176	26,872	21,836	2,261	157,433	44,986
36,000 to 36,999	51,420	24,180	16,216	1,738	148,281	40,860
37,000 to 37,999	57,312	25,580	19,135	2,019	135,043	41,835
38,000 to 38,999	55,184	24,201	17,131	1,734	122,592	39,258
39,000 to 39,999	59,351	25,363	15,645	1,669	143,807	42,287
40,000 to 49,999	473,155	220,622	139,613	14,609	1,138,507	358,971
50,000 to 59,999	386,247	178,144	101,080	10,825	852,420	288,377
60,000 to 69,999	310,365	146,622	64,760	7,093	650,376	233,155
70,000 to 79,999	249,162	113,562	47,728	5,159	504,034	183,160
80,000 to 89,999	203,708	92,515	38,314	4,179	405,688	150,555
90,000 to 99,999	155,150	70,150	29,460	3,135	306,776	114,060
100,000 to 149,999	397,547	176,572	78,286	8,566	768,686	286,206
150,000 to 199,999	141,978	62,210	32,747	3,694	246,025	99,631
200,000 to 299,999	101,094	45,867	25,969	2,902	155,202	59,057
300,000 to 399,999	35,595	16,126	10,157	1,126	19,324	2,281
400,000 to 499,999	17,075	7,663	5,403	598	171	44
500,000 to 999,999	28,308	12,926	9,150	1,025	180	70
1,000,000 to 1,999,999	11,548	5,356	3,469	391	52	17
2,000,000 to 2,999,999	3,643	1,686	885	99	16	6
3,000,000 to 3,999,999	1,705	804	432	48	6	1
4,000,000 to 4,999,999	985	472	211	24	4	1
\$5,000,000 and over	3,303	1,589	670	73	6	3
<b>Total</b>	<b>5,321,946</b>	<b>\$ 2,328,535</b>	<b>1,651,175</b>	<b>\$ 166,205</b>	<b>12,313,344</b>	<b>\$ 3,732,381</b>

Footnotes follow this section.

**TABLE 4A (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Other State Tax Credit		G-1 Tax/5870A Tax		Alternative Minimum Tax		Other Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	-	-	-	-	182	\$ 1,678	1,049	\$ 461
	-	-	-	-	-	-	-	-
\$ 1 to 999	-	-	-	-	-	-	739	11
1,000 to 1,999	499	\$ 2	-	-	1,162	51	730	37
2,000 to 2,999	-	-	-	-	-	-	36	19
3,000 to 3,999	1,176	8	-	-	f	-	256	56
4,000 to 4,999	-	-	-	-	f	26	2,830	183
5,000 to 5,999	-	-	-	-	f	2	619	28
6,000 to 6,999	-	-	-	-	1,010	46	1,667	260
7,000 to 7,999	-	-	-	-	730	53	3,223	155
8,000 to 8,999	-	-	-	-	14	5	2,919	180
9,000 to 9,999	499	14	-	-	-	-	1,407	58
10,000 to 10,999	-	-	-	-	-	-	199	83
11,000 to 11,999	-	-	-	-	-	-	2,324	338
12,000 to 12,999	-	-	-	-	-	-	505	154
13,000 to 13,999	-	-	1,162	\$ 15,397	-	-	1,950	367
14,000 to 14,999	-	-	-	-	7	-	1,782	177
15,000 to 15,999	-	-	-	-	-	-	2,837	150
16,000 to 16,999	499	9	f	1	1,173	788	1,586	38
17,000 to 17,999	1,176	158	-	-	f	21	2,917	132
18,000 to 18,999	-	-	505	54	-	-	1,301	138
19,000 to 19,999	-	-	-	-	1,164	470	1,711	71
20,000 to 20,999	701	30	-	-	12	7	3,994	214
21,000 to 21,999	-	-	199	13	7	8	3,797	280
22,000 to 22,999	309	4	-	-	-	-	4,394	911
23,000 to 23,999	600	277	-	-	-	-	5,687	281
24,000 to 24,999	499	27	-	-	-	-	3,893	504
25,000 to 25,999	804	59	-	-	-	-	5,599	449
26,000 to 26,999	-	-	-	-	-	-	4,297	144
27,000 to 27,999	-	-	-	-	7	152	2,392	214
28,000 to 28,999	1,008	46	-	-	-	-	5,981	547
29,000 to 29,999	600	69	-	-	-	-	6,197	438
30,000 to 30,999	1,012	199	-	-	599	410	3,093	662
31,000 to 31,999	-	-	-	-	-	-	4,594	190
32,000 to 32,999	302	15	-	-	f	141	2,195	117
33,000 to 33,999	-	-	-	-	7	4	2,591	161
34,000 to 34,999	-	-	-	-	-	-	5,386	412
35,000 to 35,999	202	-	-	-	-	-	4,793	375
36,000 to 36,999	100	9	-	-	605	820	1,898	193
37,000 to 37,999	499	10	-	-	-	-	4,996	397
38,000 to 38,999	f	1	-	-	f	7	2,587	260
39,000 to 39,999	f	-	-	-	f	5	1,898	245
40,000 to 49,999	3,129	268	-	-	734	252	39,438	4,989
50,000 to 59,999	3,182	1,949	623	22	1,247	933	34,627	5,681
60,000 to 69,999	2,862	1,635	-	-	630	361	31,808	6,318
70,000 to 79,999	1,599	821	-	-	857	3,610	27,010	5,622
80,000 to 89,999	2,007	907	146	79	820	3,584	22,524	3,872
90,000 to 99,999	1,989	1,501	173	4	177	179	16,307	4,948
100,000 to 149,999	8,168	9,407	391	809	2,899	15,524	39,359	12,564
150,000 to 199,999	4,789	6,534	110	113	1,382	13,046	10,875	5,104
200,000 to 299,999	5,984	14,582	27	20	2,235	23,524	6,307	4,514
300,000 to 399,999	3,297	15,350	27	123	1,148	17,196	1,741	2,153
400,000 to 499,999	2,292	13,268	-	-	887	12,593	757	601
500,000 to 999,999	4,771	43,353	27	2	1,514	39,629	932	1,301
1,000,000 to 1,999,999	2,479	33,511	13	133	753	29,643	362	612
2,000,000 to 2,999,999	816	14,956	f	4	291	14,771	95	363
3,000,000 to 3,999,999	451	11,120	f	3	137	9,602	43	65
4,000,000 to 4,999,999	246	8,045	f	379	79	7,303	32	75
\$5,000,000 and over	1,028	82,170	f	17	207	44,316	124	1,619
<b>Total</b>	<b>59,675</b>	<b>\$ 260,314</b>	<b>3,413</b>	<b>\$ 17,172</b>	<b>22,688</b>	<b>\$ 240,761</b>	<b>345,200</b>	<b>\$ 70,489</b>

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Taxes Withheld		Estimated Taxes Paid		Excess State Disability Insurance (SDI)		California Child and Dependent Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	19,553 2,785	\$ 25,191 3,241	6,181 -	\$ 29,659 -	330 7	\$ 42 -	230 -	\$ 148 -
\$ 1 to 999	47,105	3,285	3,578	1,108	f	-	f	-
1,000 to 1,999	89,201	1,336	2,738	824	f	-	f	-
2,000 to 2,999	99,191	3,496	2,891	1,531	-	-	-	-
3,000 to 3,999	119,017	3,664	5,863	3,538	-	-	1,162	166
4,000 to 4,999	140,471	4,805	1,697	1,136	-	-	395	336
5,000 to 5,999	140,217	8,188	3,869	1,330	-	-	403	47
6,000 to 6,999	155,036	13,838	3,567	677	-	-	1,950	570
7,000 to 7,999	160,608	10,894	4,909	1,650	-	-	-	-
8,000 to 8,999	148,258	14,509	4,218	3,305	-	-	3,882	1,903
9,000 to 9,999	166,780	15,189	2,949	656	-	-	788	242
10,000 to 10,999	189,885	18,439	5,856	1,515	-	-	1,162	1,020
11,000 to 11,999	163,041	23,705	6,845	2,867	-	-	3,507	2,016
12,000 to 12,999	198,541	25,286	6,611	1,509	-	-	199	14
13,000 to 13,999	180,006	27,719	7,091	1,265	-	-	2,344	520
14,000 to 14,999	166,724	27,406	5,019	3,135	-	-	5,437	2,101
15,000 to 15,999	185,069	37,288	9,692	2,317	-	-	3,512	1,254
16,000 to 16,999	193,635	41,416	9,337	2,519	12	7	2,523	983
17,000 to 17,999	176,291	38,311	6,894	6,778	-	-	6,974	2,570
18,000 to 18,999	178,382	46,278	13,068	3,574	-	-	6,806	2,855
19,000 to 19,999	154,542	40,370	9,056	3,671	-	-	7,203	2,246
20,000 to 20,999	178,882	50,669	10,136	4,677	-	-	6,782	2,390
21,000 to 21,999	167,619	55,806	14,461	8,037	-	-	9,373	3,701
22,000 to 22,999	168,680	63,028	7,717	3,377	-	-	8,577	3,071
23,000 to 23,999	160,130	63,471	10,178	3,589	-	-	8,576	2,578
24,000 to 24,999	159,067	67,471	11,744	5,699	-	-	14,760	4,528
25,000 to 25,999	182,257	82,767	10,474	6,848	-	-	14,161	4,460
26,000 to 26,999	142,882	74,472	11,904	8,387	-	-	11,777	3,392
27,000 to 27,999	138,343	79,607	6,333	5,370	f	-	10,168	2,934
28,000 to 28,999	157,501	86,720	13,029	7,290	-	-	7,085	2,020
29,000 to 29,999	150,280	97,317	16,869	10,707	199	1	11,169	3,688
30,000 to 30,999	147,607	100,476	13,794	8,758	-	-	10,968	2,529
31,000 to 31,999	146,421	101,450	10,724	9,105	f	-	8,775	1,881
32,000 to 32,999	123,377	83,955	13,005	14,202	-	-	10,279	2,583
33,000 to 33,999	141,756	107,817	14,090	8,460	-	-	13,266	4,538
34,000 to 34,999	129,244	111,685	10,896	11,220	-	-	8,576	3,047
35,000 to 35,999	141,989	127,034	12,034	8,890	-	-	13,269	4,441
36,000 to 36,999	135,072	136,728	11,374	8,278	-	-	8,385	2,671
37,000 to 37,999	119,695	112,316	12,470	9,759	7	2	8,375	2,029
38,000 to 38,999	109,817	104,787	12,168	11,501	-	-	9,774	3,150
39,000 to 39,999	130,798	138,399	9,442	9,418	101	-	14,862	4,294
40,000 to 49,999	1,032,365	1,333,478	104,256	131,108	15,307	201	83,478	21,948
50,000 to 59,999	784,796	1,332,454	101,940	138,700	40,321	1,554	76,295	20,811
60,000 to 69,999	605,238	1,292,110	85,545	178,400	45,782	3,028	60,258	16,912
70,000 to 79,999	467,677	1,202,393	75,337	162,971	35,573	3,735	54,248	11,848
80,000 to 89,999	372,453	1,104,977	66,614	172,135	30,012	3,186	46,675	10,689
90,000 to 99,999	281,521	992,981	59,376	175,892	27,895	3,526	30,838	6,565
100,000 to 149,999	700,491	3,487,777	185,033	766,807	89,683	12,597	-	-
150,000 to 199,999	250,854	1,966,458	98,829	666,413	33,526	6,126	-	-
200,000 to 299,999	168,296	1,882,362	91,222	966,753	24,658	5,257	-	-
300,000 to 399,999	60,789	980,785	41,970	671,248	8,984	1,963	-	-
400,000 to 499,999	30,266	616,925	22,410	506,687	4,113	988	-	-
500,000 to 999,999	47,556	1,412,373	41,203	1,493,280	6,720	1,548	17	16
1,000,000 to 1,999,999	19,597	1,051,779	18,615	1,463,332	2,705	640	-	-
2,000,000 to 2,999,999	6,180	538,722	5,994	834,647	876	215	-	-
3,000,000 to 3,999,999	2,917	325,712	2,935	609,381	408	92	-	-
4,000,000 to 4,999,999	1,743	251,392	1,717	447,424	229	57	-	-
\$5,000,000 and over	5,428	1,936,248	5,813	6,298,045	739	182	-	-
<b>Total</b>	<b>10,843,922</b>	<b>\$ 23,988,758</b>	<b>1,363,580</b>	<b>\$ 15,921,360</b>	<b>368,192</b>	<b>\$ 44,947</b>	<b>609,245</b>	<b>\$ 171,702</b>

Footnotes follow this section.

**TABLE 4A (continued)<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Overpayment		Credit to Next Year's Tax		Total Voluntary Contributions		Refund	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	23,921 1,402	\$ 54,363 303	2,926 -	\$ 7,912 -	393 200	\$ 22 2	21,930 1,202	\$ 46,884 302
\$ 1 to 999	49,017	4,384	1,626	332	394	3	48,948	4,050
1,000 to 1,999	88,813	2,133	788	93	1,162	13	88,025	2,027
2,000 to 2,999	97,455	4,982	1,983	1,446	5,045	21	91,215	3,514
3,000 to 3,999	103,129	6,754	f 5	1,162	1,162	1	103,128	6,769
4,000 to 4,999	112,018	4,798	797	549	1,387	88	111,615	4,250
5,000 to 5,999	118,044	8,338	2,555	403	1,162	5	114,525	7,931
6,000 to 6,999	135,062	13,107	108	32	-	-	134,955	13,075
7,000 to 7,999	139,988	10,947	1,269	236	1,556	3	139,881	10,709
8,000 to 8,999	135,395	18,231	600	1,050	1,559	28	134,994	17,153
9,000 to 9,999	150,287	14,005	2,344	314	1,162	6	147,568	13,685
10,000 to 10,999	180,399	15,904	2,533	194	3,487	20	177,866	15,690
11,000 to 11,999	157,820	23,778	1,163	175	1,268	5	155,390	23,596
12,000 to 12,999	179,672	20,748	2,720	543	1,162	2	176,953	20,203
13,000 to 13,999	164,996	21,803	3,218	243	2,455	29	162,171	21,537
14,000 to 14,999	158,540	25,910	3,884	1,812	3,487	146	154,655	23,951
15,000 to 15,999	178,135	31,302	3,512	720	1,556	15	174,053	30,567
16,000 to 16,999	191,151	32,147	7,973	755	2,149	24	185,713	31,370
17,000 to 17,999	162,425	33,269	3,122	672	1,361	2	162,027	32,595
18,000 to 18,999	174,243	32,646	3,887	590	3,029	62	171,717	32,000
19,000 to 19,999	140,389	26,144	3,527	538	-	-	139,782	25,606
20,000 to 20,999	169,374	38,129	2,601	516	2,193	44	168,775	37,591
21,000 to 21,999	160,351	41,847	7,176	4,163	2,791	107	155,166	37,578
22,000 to 22,999	154,549	43,181	1,993	725	2,496	34	153,352	42,438
23,000 to 23,999	148,980	37,831	3,785	1,003	1,792	58	145,992	36,771
24,000 to 24,999	141,173	44,118	2,625	1,030	2,099	25	139,542	43,103
25,000 to 25,999	160,871	52,242	3,385	1,102	398	1	158,481	51,138
26,000 to 26,999	128,357	45,885	3,014	675	1,194	12	127,333	45,198
27,000 to 27,999	121,079	46,517	1,894	643	2,393	31	120,087	45,843
28,000 to 28,999	137,090	49,359	4,313	1,160	1,408	20	134,398	48,179
29,000 to 29,999	131,512	56,568	7,569	1,147	1,396	11	126,928	55,410
30,000 to 30,999	133,369	53,747	4,609	1,950	797	35	130,552	51,762
31,000 to 31,999	124,677	51,271	4,502	3,251	1,700	29	121,275	47,991
32,000 to 32,999	103,841	47,029	3,398	1,618	4,587	117	100,150	45,298
33,000 to 33,999	119,495	56,791	5,598	1,178	1,496	16	116,496	55,598
34,000 to 34,999	112,112	52,550	5,295	2,098	2,097	31	108,915	50,427
35,000 to 35,999	114,208	58,030	5,384	1,843	797	20	111,226	56,167
36,000 to 36,999	112,550	58,846	4,931	2,021	3,097	15	108,333	56,810
37,000 to 37,999	103,874	54,780	5,329	2,341	1,302	24	100,453	52,416
38,000 to 38,999	93,239	52,168	3,074	2,149	1,595	132	90,274	49,903
39,000 to 39,999	106,038	63,999	2,301	949	1,994	29	104,263	63,033
40,000 to 49,999	812,742	553,773	41,040	17,434	11,586	288	789,656	536,296
50,000 to 59,999	577,760	476,740	32,571	17,935	10,922	329	556,874	458,798
60,000 to 69,999	427,602	437,324	23,594	22,870	8,135	239	414,108	414,555
70,000 to 79,999	308,646	316,263	23,471	22,366	6,409	287	294,738	293,788
80,000 to 89,999	232,869	250,142	20,492	19,080	4,622	116	220,211	231,233
90,000 to 99,999	165,047	204,340	19,897	18,928	3,378	101	152,011	185,489
100,000 to 149,999	380,320	546,037	53,643	79,219	10,320	477	345,518	466,697
150,000 to 199,999	120,092	249,984	31,771	71,082	2,601	138	99,925	179,805
200,000 to 299,999	79,622	255,847	28,657	92,949	1,562	118	61,032	163,161
300,000 to 399,999	28,217	127,306	13,123	56,197	667	92	19,205	71,228
400,000 to 499,999	14,934	95,526	8,004	45,803	105	9	9,532	50,065
500,000 to 999,999	23,630	236,850	13,607	120,240	314	59	14,657	117,248
1,000,000 to 1,999,999	10,823	221,529	6,760	117,767	137	24	6,327	104,233
2,000,000 to 2,999,999	3,453	106,451	2,167	63,027	29	6	2,011	43,520
3,000,000 to 3,999,999	1,676	76,136	1,109	49,607	18	8	937	26,662
4,000,000 to 4,999,999	1,003	51,452	649	29,010	14	3	565	22,398
\$5,000,000 and over	3,636	542,873	2,761	369,792	23	9	1,795	174,567
<b>Total</b>	<b>8,611,112</b>	<b>\$ 6,159,459</b>	<b>456,628</b>	<b>\$ 1,263,478</b>	<b>133,600</b>	<b>\$ 3,593</b>	<b>8,309,406</b>	<b>\$ 4,899,859</b>

Footnotes follow this section.

**TABLE 4A (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 2000 Taxable Year**

Adjusted Gross Income Class	Tax Due		Remittance	
	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,212	\$ 2,319	951	\$ 671
Zero	1,778	539	745	315
\$ 1 to 999	11,676	21	12,687	76
1,000 to 1,999	37,125	542	33,709	450
2,000 to 2,999	34,571	1,162	29,871	977
3,000 to 3,999	42,557	1,524	30,901	1,452
4,000 to 4,999	49,175	1,848	36,740	1,268
5,000 to 5,999	41,220	1,876	33,937	2,080
6,000 to 6,999	29,639	1,173	27,197	1,118
7,000 to 7,999	29,989	1,781	18,059	1,524
8,000 to 8,999	18,812	1,491	17,263	1,617
9,000 to 9,999	21,339	650	18,861	643
10,000 to 10,999	20,944	1,415	14,275	1,665
11,000 to 11,999	16,916	783	13,123	1,448
12,000 to 12,999	31,669	1,615	20,055	1,182
13,000 to 13,999	35,705	17,014	21,587	983
14,000 to 14,999	28,545	1,935	27,067	1,774
15,000 to 15,999	28,865	1,856	23,249	1,725
16,000 to 16,999	25,724	2,460	20,158	1,941
17,000 to 17,999	26,734	3,127	21,522	2,647
18,000 to 18,999	28,307	3,340	21,641	2,733
19,000 to 19,999	37,554	4,208	29,063	3,756
20,000 to 20,999	28,304	3,617	20,800	2,866
21,000 to 21,999	26,899	3,379	19,832	2,643
22,000 to 22,999	26,253	4,560	18,679	3,569
23,000 to 23,999	29,962	5,798	21,088	3,768
24,000 to 24,999	29,257	4,659	20,089	2,875
25,000 to 25,999	33,484	4,971	26,319	4,330
26,000 to 26,999	31,899	7,071	24,127	5,116
27,000 to 27,999	29,694	5,398	24,606	4,162
28,000 to 28,999	37,475	8,989	30,517	6,561
29,000 to 29,999	41,162	10,131	30,101	7,658
30,000 to 30,999	29,767	8,676	22,095	5,904
31,000 to 31,999	36,233	8,856	25,664	5,995
32,000 to 32,999	31,050	7,773	23,676	5,433
33,000 to 33,999	35,514	7,645	27,745	5,639
34,000 to 34,999	28,912	7,416	18,942	5,399
35,000 to 35,999	40,723	10,316	31,553	7,721
36,000 to 36,999	33,023	7,867	24,548	5,648
37,000 to 37,999	29,701	10,108	20,705	7,166
38,000 to 38,999	26,416	8,165	19,626	5,980
39,000 to 39,999	34,788	12,137	22,992	8,591
40,000 to 49,999	314,814	121,862	219,331	78,255
50,000 to 59,999	271,948	133,420	203,693	96,490
60,000 to 69,999	222,921	140,488	165,999	98,724
70,000 to 79,999	196,448	153,435	147,946	111,897
80,000 to 89,999	173,514	167,822	135,235	128,791
90,000 to 99,999	141,544	161,749	106,372	115,190
100,000 to 149,999	391,993	652,332	320,154	525,063
150,000 to 199,999	163,806	456,444	135,058	367,620
200,000 to 299,999	118,433	575,715	102,795	485,259
300,000 to 399,999	45,998	370,645	41,005	320,446
400,000 to 499,999	21,492	242,758	19,477	214,150
500,000 to 999,999	35,682	704,648	32,783	625,897
1,000,000 to 1,999,999	13,322	571,874	12,325	511,617
2,000,000 to 2,999,999	3,906	303,091	3,644	271,655
3,000,000 to 3,999,999	1,823	205,097	1,750	190,811
4,000,000 to 4,999,999	1,029	155,297	966	142,021
\$5,000,000 and over	2,807	1,181,464	2,653	1,067,790
Total	3,362,052	\$ 6,498,353	2,597,551	\$ 5,490,743

Footnotes follow this section.

**TABLE 4B<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**Single Returns - 2000 Taxable Year**

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California <sup>3</sup> Adjustments (Thousands)	California <sup>1</sup> AGI (Thousands)	California <sup>2</sup> Deductions (Thousands)	Taxable <sup>4</sup> Income (Thousands)	Total <sup>5</sup> Tax Liability (Thousands)
	All	Taxable						
Negative Zero	51,245 3,191	547 762	\$ -2,440,958 21,157	\$ 896,554 -20,747	\$ -1,544,495 -	\$ 341,340,842 12,565	- -	\$ 327 1,989
\$ 1 to 999	129,458	15,668	105,884	-49,545	56,339	293,160	\$ 2,520	34
1,000 to 1,999	158,917	42,563	280,622	-40,562	240,061	317,120	27,933	570
2,000 to 2,999	156,576	41,239	416,833	-33,569	383,264	394,383	52,585	1,192
3,000 to 3,999	159,273	89,417	589,462	-32,307	557,155	432,888	139,417	2,114
4,000 to 4,999	188,976	87,727	866,153	-17,875	848,278	556,346	328,333	2,905
5,000 to 5,999	168,552	65,929	974,508	-44,645	929,863	461,861	476,945	3,079
6,000 to 6,999	169,121	51,614	1,114,416	-16,217	1,098,199	533,397	605,514	2,721
7,000 to 7,999	190,105	45,496	1,454,458	-34,542	1,419,916	605,094	852,621	3,297
8,000 to 8,999	151,583	32,490	1,319,028	-35,108	1,283,920	541,155	819,824	2,796
9,000 to 9,999	168,352	73,445	1,632,125	-28,092	1,604,033	502,739	1,104,703	2,492
10,000 to 10,999	165,436	90,055	1,753,911	-21,082	1,732,829	572,458	1,215,975	5,292
11,000 to 11,999	137,139	73,952	1,603,988	-22,361	1,581,627	467,241	1,139,383	4,510
12,000 to 12,999	168,801	116,019	2,130,949	-19,655	2,111,294	636,890	1,524,825	7,526
13,000 to 13,999	139,765	114,976	1,932,890	-41,335	1,891,555	442,839	1,452,724	8,238
14,000 to 14,999	129,738	98,910	1,882,552	-7,681	1,874,871	512,752	1,403,342	8,099
15,000 to 15,999	142,793	110,926	2,233,917	-20,145	2,213,772	605,178	1,650,848	11,209
16,000 to 16,999	135,285	112,714	2,240,586	-16,037	2,224,549	493,542	1,739,093	14,550
17,000 to 17,999	119,491	97,114	2,122,044	-34,712	2,091,323	461,059	1,644,574	16,258
18,000 to 18,999	127,033	112,061	2,381,233	-34,312	2,346,922	527,434	1,843,772	22,659
19,000 to 19,999	107,873	97,572	2,130,039	-26,973	2,103,066	396,211	1,707,311	22,755
20,000 to 20,999	96,774	87,206	2,018,497	-37,061	1,981,436	424,804	1,568,965	21,797
21,000 to 21,999	101,709	95,586	2,225,755	-43,092	2,182,663	445,966	1,755,053	27,446
22,000 to 22,999	90,785	84,678	2,077,985	-37,670	2,040,315	411,969	1,638,273	27,716
23,000 to 23,999	102,017	96,731	2,456,981	-54,835	2,402,145	443,425	1,968,196	35,498
24,000 to 24,999	86,968	82,362	2,196,965	-66,357	2,130,608	426,468	1,722,716	34,003
25,000 to 25,999	93,783	90,193	2,456,988	-65,919	2,391,069	418,877	1,977,695	42,529
26,000 to 26,999	86,996	83,600	2,379,157	-72,389	2,306,768	425,313	1,886,685	43,435
27,000 to 27,999	71,533	69,303	2,051,362	-84,258	1,967,104	337,603	1,641,770	41,140
28,000 to 28,999	83,524	81,095	2,466,844	-86,837	2,380,008	437,535	1,944,588	50,738
29,000 to 29,999	92,483	88,489	2,818,688	-94,497	2,724,191	546,210	2,189,938	59,443
30,000 to 30,999	81,729	80,929	2,574,587	-80,736	2,493,851	416,507	2,078,474	60,339
31,000 to 31,999	79,475	78,458	2,581,769	-76,731	2,505,038	376,205	2,138,090	64,328
32,000 to 32,999	60,149	59,751	2,030,392	-76,782	1,953,610	281,308	1,676,536	53,227
33,000 to 33,999	64,987	64,181	2,253,608	-74,272	2,179,336	328,809	1,856,590	60,662
34,000 to 34,999	72,321	70,929	2,578,483	-82,494	2,495,988	383,083	2,116,695	72,580
35,000 to 35,999	74,384	73,681	2,734,588	-95,685	2,638,903	423,597	2,252,937	80,095
36,000 to 36,999	68,129	67,517	2,558,485	-72,431	2,486,054	366,451	2,120,452	77,558
37,000 to 37,999	53,287	52,981	2,077,108	-83,568	1,993,539	268,125	1,725,442	64,682
38,000 to 38,999	46,688	46,076	1,870,701	-72,512	1,798,189	251,288	1,549,113	60,367
39,000 to 39,999	60,451	59,455	2,436,731	-47,621	2,389,110	409,566	1,983,173	77,727
40,000 to 49,999	456,976	453,810	21,025,359	-633,540	20,391,819	3,216,033	17,205,469	773,254
50,000 to 59,999	270,144	268,120	15,156,611	-404,005	14,752,606	2,577,918	12,467,034	655,879
60,000 to 69,999	177,213	176,419	11,733,551	-254,922	11,478,629	1,712,629	9,785,071	575,062
70,000 to 79,999	115,830	115,581	8,865,668	-196,000	8,669,669	1,259,637	7,415,501	477,791
80,000 to 89,999	73,715	73,439	6,368,432	-131,912	6,236,520	878,378	5,361,551	363,280
90,000 to 99,999	53,997	53,828	5,223,208	-95,584	5,127,624	676,398	4,455,829	314,498
100,000 to 149,999	127,501	126,922	15,485,203	-262,470	15,246,625	1,963,327	13,287,385	998,857
150,000 to 199,999	43,740	43,687	7,575,999	-87,716	7,488,282	765,155	6,725,167	544,756
200,000 to 299,999	29,919	29,851	7,285,412	-88,644	7,196,768	651,436	6,548,891	556,163
300,000 to 399,999	11,521	11,493	3,980,535	-23,916	3,956,620	286,726	3,671,253	318,507
400,000 to 499,999	5,784	5,765	2,597,916	-31,587	2,566,329	164,458	2,404,985	213,056
500,000 to 999,999	8,903	8,877	6,178,040	-39,629	6,138,411	338,607	5,800,643	518,325
1,000,000 to 1,999,999	3,919	3,904	5,375,731	-17,590	5,358,141	231,143	5,128,815	464,631
2,000,000 to 2,999,999	1,140	1,138	2,761,396	4,657	2,766,053	127,280	2,666,452	242,005
3,000,000 to 3,999,999	541	539	1,834,758	27,029	1,861,787	65,765	1,797,502	164,048
4,000,000 to 4,999,999	344	343	1,515,352	18,854	1,534,111	62,761	1,473,055	133,631
\$ 5,000,000 and over	916	912	13,321,489	-143,250	13,178,239	624,647	12,589,989	1,148,335
Total	6,018,976	4,459,025	\$ 209,876,132	\$ -3,466,923	\$ 206,436,498	\$ 33,533,058	\$ 176,308,216	\$ 9,662,004

Footnotes follow this section.

**TABLE 4C<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**Joint Returns - 2000 Taxable Year**

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California <sup>3</sup> Adjustments (Thousands)	California <sup>1</sup> AGI (Thousands)	California <sup>2</sup> Deductions (Thousands)	Taxable <sup>4</sup> Income (Thousands)	Total <sup>5</sup> Tax Liability (Thousands)
	All	Taxable						
Negative	31,128	617	\$ -4,478,684	\$ 1,263,164	\$ -3,215,511	\$ 636,296	-	\$ 2,463
Zero	1,578	1,374	21,984	-21,984	-	16,721	-	1,064
\$ 1 to 999	12,715	-	50,799	-48,746	2,053	136,772	-	-
1,000 to 1,999	9,223	-	7,207	5,323	12,530	59,172	-	-
2,000 to 2,999	17,127	36	49,833	-5,273	44,560	129,519	-	19
3,000 to 3,999	15,974	-	65,514	-9,697	55,817	109,520	-	-
4,000 to 4,999	19,898	-	103,385	-12,543	90,842	156,418	-	-
5,000 to 5,999	17,453	f	61,179	34,966	96,145	144,919	\$ 283	2
6,000 to 6,999	23,515	f	177,488	-24,086	153,402	173,110	15,031	6
7,000 to 7,999	20,517	-	140,733	14,869	155,602	149,224	30,244	-
8,000 to 8,999	27,232	2,926	275,792	-44,414	231,378	218,537	64,778	180
9,000 to 9,999	27,450	395	274,280	-13,757	260,523	189,925	94,336	1
10,000 to 10,999	36,494	199	397,340	-14,660	382,680	224,529	162,163	83
11,000 to 11,999	52,912	-	647,652	-36,953	610,698	369,831	269,035	-
12,000 to 12,999	43,510	1,162	554,320	-13,095	541,225	261,495	286,252	139
13,000 to 13,999	52,743	3,487	738,889	-27,213	711,676	388,092	345,815	15,835
14,000 to 14,999	44,158	404	672,201	-31,098	641,103	325,575	346,367	6
15,000 to 15,999	56,863	1,170	910,567	-29,035	881,532	401,415	500,427	118
16,000 to 16,999	62,853	1,599	1,057,825	-20,722	1,037,104	465,537	562,026	825
17,000 to 17,999	50,049	1,165	885,975	-10,199	875,775	362,333	532,029	104
18,000 to 18,999	47,022	2,579	879,065	-11,370	867,695	320,679	521,741	62
19,000 to 19,999	45,754	2,420	912,755	-25,425	887,330	326,339	562,894	67
20,000 to 20,999	57,367	7,500	1,201,387	-25,938	1,175,450	420,311	765,587	342
21,000 to 21,999	60,053	7,998	1,319,692	-27,251	1,292,441	472,262	845,356	552
22,000 to 22,999	54,442	3,893	1,255,192	-29,315	1,225,876	401,388	830,906	516
23,000 to 23,999	56,204	3,420	1,341,884	-21,309	1,320,575	423,074	893,478	340
24,000 to 24,999	56,389	9,704	1,432,274	-50,601	1,381,673	489,774	901,228	882
25,000 to 25,999	58,028	12,187	1,489,129	-9,830	1,479,299	433,423	1,046,600	637
26,000 to 26,999	43,391	15,417	1,193,529	-44,120	1,149,409	392,896	762,884	995
27,000 to 27,999	44,129	14,612	1,244,088	-31,950	1,212,138	400,476	821,476	1,073
28,000 to 28,999	58,578	22,252	1,721,688	-53,250	1,668,438	510,540	1,168,205	2,210
29,000 to 29,999	47,020	16,561	1,440,113	-55,433	1,384,680	373,458	1,012,821	1,740
30,000 to 30,999	52,975	19,251	1,686,914	-72,833	1,614,082	434,549	1,182,416	2,352
31,000 to 31,999	58,798	22,368	1,920,685	-70,520	1,850,165	534,747	1,320,401	2,677
32,000 to 32,999	53,297	23,150	1,833,704	-102,234	1,731,469	457,572	1,276,494	3,853
33,000 to 33,999	56,507	21,784	1,982,818	-87,183	1,895,635	527,283	1,373,737	3,909
34,000 to 34,999	51,944	20,820	1,850,410	-61,077	1,789,333	480,812	1,311,998	5,286
35,000 to 35,999	55,722	28,869	2,082,167	-101,309	1,980,859	554,938	1,443,955	6,168
36,000 to 36,999	50,948	31,271	1,970,463	-112,823	1,857,640	465,599	1,392,274	8,436
37,000 to 37,999	54,199	29,435	2,143,917	-113,356	2,030,369	548,483	1,485,200	7,699
38,000 to 38,999	54,454	31,134	2,206,495	-113,611	2,092,884	495,889	1,599,055	8,732
39,000 to 39,999	59,606	36,756	2,464,916	-110,515	2,354,401	573,554	1,781,568	11,511
40,000 to 49,999	513,177	391,006	24,354,058	-1,273,911	23,080,147	5,400,171	17,722,455	175,413
50,000 to 59,999	472,244	437,888	27,028,442	-1,109,529	25,918,913	5,521,752	20,439,819	354,892
60,000 to 69,999	412,997	402,467	27,693,017	-895,476	26,797,541	5,670,432	21,148,388	495,299
70,000 to 79,999	358,534	355,242	27,586,151	-686,170	26,899,981	5,298,382	21,604,940	656,878
80,000 to 89,999	313,460	311,251	27,212,206	-593,741	26,618,465	5,281,990	21,338,327	766,081
90,000 to 99,999	239,910	238,348	23,200,547	-462,247	22,738,300	4,376,293	18,364,554	761,601
100,000 to 149,999	613,778	612,124	74,755,518	-1,229,335	73,526,183	13,149,572	60,392,236	3,167,711
150,000 to 199,999	230,571	229,963	40,125,410	-549,754	39,575,657	6,365,188	33,223,052	2,178,852
200,000 to 299,999	163,310	162,950	39,669,784	-438,326	39,231,458	5,453,483	33,790,189	2,510,276
300,000 to 399,999	60,831	60,703	21,013,088	-176,098	20,836,990	2,229,714	18,612,836	1,514,053
400,000 to 499,999	29,622	29,556	13,239,426	-94,193	13,145,232	1,133,959	12,014,749	1,009,911
500,000 to 999,999	48,396	48,280	33,192,402	-107,445	33,084,956	2,019,753	31,076,667	2,712,352
1,000,000 to 1,999,999	19,415	19,367	26,765,127	-75,580	26,689,725	1,005,114	25,693,868	2,282,647
2,000,000 to 2,999,999	5,944	5,924	14,382,372	65,598	14,447,970	531,358	13,975,275	1,258,049
3,000,000 to 3,999,999	2,848	2,842	9,801,204	21,770	9,822,974	304,158	9,518,816	861,329
4,000,000 to 4,999,999	1,621	1,619	7,235,565	-20,228	7,215,337	239,745	6,976,452	634,805
\$ 5,000,000 and over	5,250	5,246	82,724,905	-488,986	82,235,919	2,735,224	79,352,693	7,302,806
Total	5,292,127	3,712,692	\$ 558,166,785	\$ -8,490,059	\$ 549,676,720	\$ 81,673,275	\$ 472,754,378	\$ 28,733,842

Footnotes follow this section.

**TABLE 4D<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**Separate Returns - 2000 Taxable Year**

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California <sup>3</sup> Adjustments (Thousands)	California <sup>1</sup> AGI (Thousands)	California <sup>2</sup> Deductions (Thousands)	Taxable <sup>4</sup> Income (Thousands)	Total <sup>5</sup> Tax Liability (Thousands)
	All	Taxable						
Negative Zero	2,147	29	\$ -341,787	\$ 130,188	\$ -211,600	\$ 27,129	-	\$ 70
	-	-	-	-	-	-	-	-
\$ 1 to 999	4,674	-	-1,214	2,387	1,173	9,913	-	-
1,000 to 1,999	2,917	1,162	5,110	434	5,544	6,080	\$ 1,054	10
2,000 to 2,999	791	-	7,769	-5,858	1,910	9,418	-	-
3,000 to 3,999	3,529	-	9,330	2,751	12,081	9,944	2,158	-
4,000 to 4,999	2,325	-	10,396	-	10,396	6,536	3,861	-
5,000 to 5,999	1,557	-	9,214	-180	9,033	4,496	4,652	-
6,000 to 6,999	3,709	-	31,903	-7,600	24,303	18,009	10,315	-
7,000 to 7,999	1,180	-	7,626	1,575	9,200	3,316	5,884	-
8,000 to 8,999	2,525	-	26,756	-5,941	20,815	8,047	12,768	-
9,000 to 9,999	1,371	9	15,117	-1,955	13,162	6,422	6,797	-
10,000 to 10,999	1,014	225	13,742	-3,414	10,329	6,132	4,567	5
11,000 to 11,999	1,162	1,162	13,515	-	13,515	3,268	10,247	53
12,000 to 12,999	5,310	1,998	68,782	-3,648	65,134	17,854	47,280	147
13,000 to 13,999	1,784	227	25,302	-1,285	24,017	14,095	9,922	18
14,000 to 14,999	3,030	1,868	45,516	-838	44,678	8,518	36,159	88
15,000 to 15,999	2,766	1,604	44,011	-695	43,316	10,007	33,309	178
16,000 to 16,999	506	505	7,728	504	8,232	1,421	6,810	77
17,000 to 17,999	3,030	2,830	53,732	-125	53,608	11,898	41,710	458
18,000 to 18,999	4,283	3,121	85,694	-7,111	78,582	13,116	65,466	507
19,000 to 19,999	4,481	2,326	82,767	4,469	87,236	23,066	64,170	489
20,000 to 20,999	3,213	2,612	72,220	-6,798	65,423	10,303	55,146	583
21,000 to 21,999	2,394	2,394	51,907	-220	51,687	14,134	37,554	572
22,000 to 22,999	4,488	3,291	106,040	-5,153	100,887	23,324	77,563	1,189
23,000 to 23,999	1,101	1,101	25,687	-	25,687	3,094	22,592	480
24,000 to 24,999	1,803	1,803	44,887	-322	44,565	5,068	39,497	871
25,000 to 25,999	4,198	3,598	110,557	-3,157	107,401	13,358	94,060	1,364
26,000 to 26,999	3,598	3,597	95,481	197	95,678	14,953	80,732	1,788
27,000 to 27,999	3,508	3,507	98,299	-1,620	96,678	12,132	84,547	2,263
28,000 to 28,999	3,104	2,905	91,902	-3,320	88,582	14,254	74,328	1,893
29,000 to 29,999	2,497	2,298	76,141	-2,446	73,695	18,467	55,518	1,603
30,000 to 30,999	3,026	2,397	93,636	-838	92,799	14,546	83,440	1,813
31,000 to 31,999	2,608	2,607	85,799	-3,933	81,865	16,581	65,316	1,369
32,000 to 32,999	3,901	2,704	126,756	-686	126,070	31,533	94,536	2,093
33,000 to 33,999	2,498	2,497	86,560	-3,008	83,552	14,258	69,303	1,794
34,000 to 34,999	199	-	7,308	-526	6,782	3,354	3,428	-
35,000 to 35,999	3,901	3,901	139,626	-1,479	138,147	22,886	115,261	3,998
36,000 to 36,999	3,901	3,901	142,642	-214	142,428	21,725	120,703	4,316
37,000 to 37,999	1,809	1,802	68,452	11	68,463	5,038	63,508	2,304
38,000 to 38,999	804	804	35,770	-4,550	31,220	10,920	20,300	576
39,000 to 39,999	2,308	2,307	92,011	-1,171	90,839	9,686	81,156	3,475
40,000 to 49,999	16,251	14,550	743,501	-12,910	730,591	181,809	553,182	23,565
50,000 to 59,999	13,760	13,394	752,719	5,610	758,329	144,525	613,871	30,625
60,000 to 69,999	7,523	7,523	496,471	-13,291	483,180	81,749	401,431	22,429
70,000 to 79,999	1,205	1,205	93,191	-1,882	91,309	12,483	78,826	5,082
80,000 to 89,999	3,642	3,642	315,380	-6,074	309,305	33,620	275,685	18,564
90,000 to 99,999	2,944	2,944	279,959	-1,180	278,779	37,687	241,092	16,519
100,000 to 149,999	4,663	4,628	559,271	-3,989	555,283	84,967	475,725	35,312
150,000 to 199,999	1,991	1,988	359,499	-9,373	350,126	39,056	311,089	25,390
200,000 to 299,999	1,104	1,100	265,161	-1,000	264,161	30,076	234,085	20,216
300,000 to 399,999	542	540	158,506	35,097	193,603	24,190	169,877	14,717
400,000 to 499,999	341	339	150,930	1,494	152,424	8,399	144,046	12,394
500,000 to 999,999	776	773	524,855	8,142	532,997	26,746	506,288	44,333
1,000,000 to 1,999,999	369	367	524,974	-8,311	516,662	36,708	479,977	43,097
2,000,000 to 2,999,999	120	118	287,600	5,776	293,376	25,820	268,199	24,522
3,000,000 to 3,999,999	57	56	194,403	3,378	197,782	19,206	179,640	16,252
4,000,000 to 4,999,999	47	47	206,071	942	207,013	6,158	200,855	18,455
\$ 5,000,000 and over	160	160	2,710,851	48,171	2,759,021	187,669	2,571,353	236,367
Total	164,445	120,466	\$ 10,496,030	\$ 115,025	\$ 10,611,055	\$ 1,479,167	\$ 9,410,843	\$ 644,285

Footnotes follow this section.

**TABLE 4E<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**Head of Household Returns - 2000 Taxable Year**

Adjusted Gross Income Class	Number of Returns		Federal AGI	California <sup>3</sup> Adjustments	California <sup>1</sup> AGI	California <sup>2</sup> Deductions	Taxable <sup>4</sup> Income	Total <sup>5</sup> Tax Liability
	All	Taxable	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)
Negative	4,415	31	\$ -263,033	\$ 47,686	\$ -215,347	\$ 53,033	-	\$ 73
Zero	131	24	12,949	-6,205	-	2,525	-	425
\$ 1 to 999	11,265	-	89,491	-84,840	4,651	65,811	-	-
1,000 to 1,999	10,369	-	37,347	-22,045	15,302	60,257	-	-
2,000 to 2,999	12,246	-	39,850	-7,861	31,988	69,087	-	-
3,000 to 3,999	13,816	33	52,861	-3,563	49,298	83,743	-	26
4,000 to 4,999	22,569	-	113,856	-11,437	102,419	127,226	-	-
5,000 to 5,999	27,121	225	168,914	-20,162	148,753	156,937	\$ 1,540	26
6,000 to 6,999	38,554	505	257,001	-8,628	248,373	221,135	30,514	42
7,000 to 7,999	41,312	2,061	324,202	-15,188	309,014	249,298	71,403	117
8,000 to 8,999	44,093	-	384,179	-11,802	372,377	275,245	120,193	-
9,000 to 9,999	46,232	-	456,314	-15,324	440,989	261,729	179,549	-
10,000 to 10,999	65,798	-	703,638	-16,875	686,763	386,937	305,026	-
11,000 to 11,999	52,065	1,162	617,201	-14,282	602,919	301,875	305,895	327
12,000 to 12,999	52,053	-	661,069	-11,579	649,490	309,545	339,944	-
13,000 to 13,999	56,024	1,950	776,956	-19,433	757,522	357,332	408,421	14
14,000 to 14,999	57,471	7	842,619	-9,343	833,277	350,296	493,962	-
15,000 to 15,999	59,990	-	938,573	-12,572	926,001	374,970	551,992	-
16,000 to 16,999	72,531	200	1,211,937	-16,251	1,195,687	420,286	775,583	6
17,000 to 17,999	55,648	1,361	982,319	-5,095	977,224	323,590	653,634	100
18,000 to 18,999	51,420	200	957,677	-10,643	947,034	299,105	648,173	40
19,000 to 19,999	52,741	1,866	1,039,246	-10,583	1,028,663	302,039	727,077	57
20,000 to 20,999	61,031	3,787	1,252,284	-2,057	1,250,227	380,404	869,823	251
21,000 to 21,999	44,676	199	967,480	-7,427	960,052	266,684	693,368	13
22,000 to 22,999	46,887	3,591	1,058,377	-3,458	1,054,919	289,512	765,441	264
23,000 to 23,999	41,688	3,591	985,711	-7,703	978,009	280,819	704,879	146
24,000 to 24,999	45,682	1,995	1,124,457	-7,266	1,117,191	305,375	811,816	156
25,000 to 25,999	51,270	1,795	1,320,073	-10,013	1,310,059	318,656	991,432	194
26,000 to 26,999	33,021	2,791	893,101	-18,058	875,042	229,056	665,577	84
27,000 to 27,999	41,985	9,675	1,162,899	-11,069	1,151,830	275,443	876,387	579
28,000 to 28,999	37,599	9,772	1,086,599	-13,811	1,072,788	270,461	802,327	646
29,000 to 29,999	37,001	8,878	1,100,017	-8,078	1,091,939	272,054	819,885	765
30,000 to 30,999	32,258	7,881	983,424	371	983,795	266,488	725,982	880
31,000 to 31,999	25,234	6,382	806,970	-10,450	796,521	161,520	635,001	775
32,000 to 32,999	24,648	10,183	819,860	-17,176	802,683	170,266	632,417	1,024
33,000 to 33,999	38,219	19,565	1,292,428	-13,733	1,278,695	292,315	986,454	2,342
34,000 to 34,999	21,739	12,368	754,598	-6,731	747,867	149,432	598,436	2,045
35,000 to 35,999	23,839	11,870	856,593	-10,415	846,178	172,677	673,501	2,170
36,000 to 36,999	25,319	18,634	944,484	-19,748	924,735	192,395	732,341	4,268
37,000 to 37,999	25,752	17,167	975,087	-8,500	966,588	200,077	766,539	4,329
38,000 to 38,999	20,648	15,262	807,346	-12,223	795,123	170,083	625,041	3,752
39,000 to 39,999	21,454	18,065	855,403	-6,763	848,641	192,101	656,540	4,732
40,000 to 49,999	154,204	136,230	6,910,536	-70,371	6,840,165	1,308,018	5,534,494	63,687
50,000 to 59,999	97,982	94,915	5,410,957	-63,211	5,347,746	1,081,658	4,266,118	95,004
60,000 to 69,999	54,542	53,513	3,561,382	-50,528	3,511,403	730,358	2,781,091	89,059
70,000 to 79,999	29,607	29,501	2,233,431	-31,715	2,201,715	455,500	1,746,321	72,894
80,000 to 89,999	16,196	15,799	1,388,241	-7,083	1,381,157	285,506	1,098,566	55,702
90,000 to 99,999	10,550	10,549	1,005,807	-12,018	993,789	194,481	799,393	40,546
100,000 to 149,999	27,902	27,898	3,392,523	-41,481	3,351,042	627,398	2,724,002	168,829
150,000 to 199,999	9,100	9,096	1,553,849	-8,520	1,545,329	227,941	1,317,388	94,030
200,000 to 299,999	5,217	5,200	1,253,855	-7,390	1,246,465	162,272	1,084,394	85,444
300,000 to 399,999	1,841	1,838	642,646	-5,124	637,521	55,831	582,115	48,804
400,000 to 499,999	1,003	1,000	452,449	-1,907	450,542	35,199	416,376	36,440
500,000 to 999,999	1,644	1,641	1,099,893	44,247	1,144,140	60,938	1,083,302	96,783
1,000,000 to 1,999,999	619	618	844,800	12,007	856,808	29,575	827,232	73,420
2,000,000 to 2,999,999	207	206	517,251	-5,191	512,060	17,549	494,511	44,324
3,000,000 to 3,999,999	72	72	244,336	4,582	248,918	4,551	244,367	22,033
4,000,000 to 4,999,999	39	39	175,134	-1,020	174,114	3,450	170,664	15,810
\$50,000,000 and over	125	125	2,010,477	-10,728	1,999,748	27,939	1,971,809	180,466
Total	1,958,661	581,313	\$ 63,149,924	\$ -735,786	\$ 62,407,942	\$ 15,215,985	\$47,788,231	\$ 1,313,944

Footnotes follow this section.

**TABLE 4F<sup>a</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**Surviving Spouse Returns - 2000 Taxable Year**

Adjusted Gross Income Class	Number of Returns		Federal AGI	California <sup>3</sup> Adjustments	California <sup>1</sup> AGI	California <sup>2</sup> Deductions	Taxable <sup>4</sup> Income	Total <sup>5</sup> Tax Liability
	All	Taxable	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)
Negative Zero	363	-	\$ -11,766	\$ 1,767	\$ -9,999	\$ 3,995	-	-
	-	-	-	-	-	-	-	-
\$ 1 to 999	-	-	-	-	-	-	-	-
1,000 to 1,999	-	-	-	-	-	-	-	-
2,000 to 2,999	-	-	-	-	-	-	-	-
3,000 to 3,999	-	-	-	-	-	-	-	-
4,000 to 4,999	-	-	-	-	-	-	-	-
5,000 to 5,999	-	-	-	-	-	-	-	-
6,000 to 6,999	1,162	-	8,087	-	8,087	6,536	\$ 1,552	-
7,000 to 7,999	31	-	-580	814	233	172	62	-
8,000 to 8,999	-	-	-	-	-	-	-	-
9,000 to 9,999	-	-	-	-	-	-	-	-
10,000 to 10,999	-	-	-	-	-	-	-	-
11,000 to 11,999	f	-	-209	220	11	27	-	-
12,000 to 12,999	-	-	-	-	-	-	-	-
13,000 to 13,999	-	-	-	-	-	-	-	-
14,000 to 14,999	-	-	-	-	-	-	-	-
15,000 to 15,999	-	-	-	-	-	-	-	-
16,000 to 16,999	-	-	-	-	-	-	-	-
17,000 to 17,999	-	-	-	-	-	-	-	-
18,000 to 18,999	199	-	5,726	-2,112	3,614	1,117	2,497	-
19,000 to 19,999	-	-	-	-	-	-	-	-
20,000 to 20,999	-	-	-	-	-	-	-	-
21,000 to 21,999	199	-	4,588	-371	4,217	1,117	3,100	-
22,000 to 22,999	-	-	-	-	-	-	-	-
23,000 to 23,999	-	-	-	-	-	-	-	-
24,000 to 24,999	-	-	-	-	-	-	-	-
25,000 to 25,999	199	-	5,519	-398	5,121	1,117	4,004	-
26,000 to 26,999	-	-	-	-	-	-	-	-
27,000 to 27,999	-	-	-	-	-	-	-	-
28,000 to 28,999	f	-	-741	770	28	6	23	-
29,000 to 29,999	9	-	-1,261	1,531	271	122	148	-
30,000 to 30,999	-	-	-	-	-	-	-	-
31,000 to 31,999	-	-	-	-	-	-	-	-
32,000 to 32,999	-	-	-	-	-	-	-	-
33,000 to 33,999	-	-	-	-	-	-	-	-
34,000 to 34,999	-	-	-	-	-	-	-	-
35,000 to 35,999	-	-	-	-	-	-	-	-
36,000 to 36,999	-	-	-	-	-	-	-	-
37,000 to 37,999	598	-	22,295	-72	22,223	6,756	15,467	-
38,000 to 38,999	598	598	23,039	-	23,039	3,364	19,675	\$ 110
39,000 to 39,999	-	-	-	-	-	-	-	-
40,000 to 49,999	704	105	34,290	-4,553	29,737	11,928	17,809	25
50,000 to 59,999	1,195	676	68,895	-5,552	63,343	26,363	36,980	303
60,000 to 69,999	559	559	38,790	-2,785	36,005	9,996	26,009	367
70,000 to 79,999	206	101	15,070	1,179	16,249	9,658	7,334	306
80,000 to 89,999	-	-	-	-	-	-	-	-
90,000 to 99,999	-	-	-	-	-	-	-	-
100,000 to 149,999	362	362	44,547	-3,028	41,519	11,369	30,150	1,348
150,000 to 199,999	113	112	17,740	941	18,681	2,565	16,116	1,032
200,000 to 299,999	125	123	29,500	-482	29,018	4,982	24,035	1,722
300,000 to 399,999	37	37	13,814	-827	12,987	388	12,599	1,040
400,000 to 499,999	-	-	-	-	-	-	-	-
500,000 to 999,999	51	51	30,258	4	30,261	1,189	29,073	2,524
1,000,000 to 1,999,999	15	15	21,377	-465	20,912	371	20,541	1,770
2,000,000 to 2,999,999	6	6	14,026	193	14,219	98	14,121	1,269
3,000,000 to 3,999,999	f	f	4,220	-308	3,912	183	3,729	343
4,000,000 to 4,999,999	-	-	-	-	-	-	-	-
\$ 5,000,000 and over	4	4	40,580	516	41,097	1,982	39,115	3,596
<b>Total</b>	<b>6,738</b>	<b>2,751</b>	<b>\$ 427,803</b>	<b>\$ -13,017</b>	<b>\$ 414,786</b>	<b>\$ 105,400</b>	<b>\$ 324,139</b>	<b>\$ 15,756</b>

Footnotes follow this section.

**TABLE 4G<sup>a</sup>**  
**Personal Income Tax Statistics**  
**PART-YEAR RESIDENT AND NONRESIDENT RETURNS**  
**2000 Taxable Year**

Item	Number	Amount (Thousands)	Item	Number	Amount (Thousands)
Number of Returns - All	636,000	-	State and Local Income Taxes	316,558	\$ 8,191,336
Number of Returns - Taxable	449,781	-	Real Estate Taxes	256,675	1,198,237
Federal AGI	636,000	\$ 178,342,796	Personal Property Taxes	138,923	79,452
California Adjustments <sup>3</sup>	636,000	1,061,901	Other Taxes	49,156	103,109
California AGI <sup>1</sup>	636,000	24,218,518	Total Taxes	334,949	9,572,133
California Deductions <sup>2</sup>	636,000	14,517,007	Mortgage Interest	224,214	3,400,549
Taxable Income <sup>4</sup>	636,000	166,943,666	Points, Investment and Personal Interest	73,950	3,184,662
Total Tax Liability <sup>5</sup>	636,000	1,509,854	Total Interest <sup>12</sup>	238,279	6,585,211
Salaries and Wages	535,396	64,074,174	Cash/Check Contributions	268,225	2,875,716
Interest	438,771	9,964,915	Non-Cash Contributions	178,424	11,751,597
Dividends	290,034	7,215,107	Contribution Carryover	6,332	17,611,683
Business Income - Profit <sup>6</sup>	67,083	3,603,182	Total Contributions <sup>13</sup>	282,640	7,119,094
Business Income - Loss <sup>6</sup>	30,341	596,613	Casualty and Theft Losses	397	14,071
Net Sale of Capital Assets - Profit <sup>8</sup>	207,113	62,586,278	All Other Deductions <sup>14</sup>	109,140	1,701,773
Net Sale of Capital Assets - Loss <sup>8</sup>	78,261	188,176	Total Federal Itemized Deductions	375,433	21,873,548
Taxable Pensions and Annuities	105,425	2,290,183	Calif. Adjs. to Fed. Itemized Deductions <sup>3</sup>	381,317	7,756,067
Rents and Royalties - Profit	122,962	30,633,632	California Itemized Deductions	282,351	13,174,156
Rents and Royalties - Loss	59,944	7,124,026	California Standard Deductions	353,251	1,326,322
Partnerships and S Corporations - Profit <sup>7</sup>	71,151	11,727,067	Personal Exemption Credit <sup>15</sup>	614,458	67,966
Partnerships and S Corporations - Loss <sup>7</sup>	99,169	32,909,693	Dependent Exemption Credit	188,606	82,068
Estate and Trusts - Profit	1,471	303,490	Senior/Blind Exemption Credits	65,376	6,519
Estate and Trusts - Loss	14,970	1,182,053	Total Exemption Credits Allowed	544,512	130,707
Farm Income - Profit	1,537	32,732	Other Special Credits	1,906	6,154
Farm Income - Loss	4,136	307,710	Renters Credit	15,448	810
All Other Income Sources - Profit <sup>9</sup>	422,763	5,268,099	Total Special Credits	26,128	71,224
All Other Income Sources - Loss <sup>9</sup>	54,176	4,963,557	G-1 Tax/5870A Tax	306	373
Total Income	623,741	172,201,199	Alternative Minimum Tax	2,173	5,345
Individual Retirement Plan <sup>10, 18</sup>	25,585	48,828	Other Taxes	14,017	3,204
Student Loan	40,080	16,850	Taxes Withheld	446,525	851,877
Medical Savings	449	1,383	Estimated Taxes Paid	80,149	698,843
Moving Expenses	125,511	415,974	Excess State Disability Insurance (SDI)	4,845	542
Half Self-Employment Tax <sup>10</sup>	93,296	341,490	California Child and Dependent Credit	20,400	2,845
Self-Employed Health Insurance <sup>10</sup>	39,382	118,984	Overpayment	375,569	357,089
Self-Employed Retirement Plan <sup>10</sup>	26,736	590,060	Credit to Next Year's Tax	28,284	84,709
Penalty on Early Withdrawal on Savings	5,103	1,783	Total Voluntary Contributions	6,731	213
Alimony Paid	8,625	256,552	Refund	356,064	274,134
Total Adjustments <sup>11</sup>	255,732	1,827,992	Tax Due	184,148	314,851
California Adjustments - Subtractions <sup>3</sup>	283,076	8,061,938	Remittance Amount	159,425	238,341
California Adjustments - Additions <sup>3</sup>	111,033	9,122,237			
Medical Expenses	40,644	235,803			

Footnotes follow this section.

**TABLE 5<sup>a,6</sup>**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY MAJOR INDUSTRY- Sole Proprietorships**  
**2000 Taxable Year**

Major Industry Group*	Net Profit		Net Loss		Adjusted Gross Income <sup>13</sup>		Tax Assessed <sup>13</sup>	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
<b>Agriculture, Forestry, Fishing, and Mining</b>	13,636	\$ 239,965	7,875	\$ 131,817	21,511	\$ 3,441,757	15,890	\$ 227,969
<b>Construction</b>	130,069	3,437,908	23,106	212,535	153,176	7,734,193	82,301	260,399
<b>Manufacturing</b>	13,107	283,967	6,230	77,310	19,337	1,186,188	10,068	57,163
Durable Goods	7,981	180,437	2,514	34,776	10,495	551,545	4,850	24,098
Nondurable Goods	5,126	103,530	3,716	42,534	8,842	634,643	5,218	33,065
<b>Services<sup>16</sup></b>	798,714	19,076,187	214,801	1,493,385	1,013,516	85,647,868	640,736	4,651,539
Professional, Scientific, & Technical Services	224,170	7,133,697	63,746	439,584	287,916	39,022,108	225,530	2,482,796
Administrative Services	100,396	1,453,480	17,135	113,225	117,532	5,951,335	53,325	231,237
Accommodation & Food Services	27,288	567,541	11,181	190,672	38,469	1,563,877	14,674	60,554
Arts, Entertainment, & Recreation	68,634	1,482,994	49,602	307,958	118,236	11,209,265	90,746	654,560
Health Services	138,433	5,006,691	22,890	150,120	161,323	13,865,865	101,835	717,291
Other Services	239,793	3,431,784	50,247	291,826	290,040	14,035,418	154,626	505,101
<b>Trade</b>	125,048	2,721,383	104,475	727,575	229,523	13,880,916	141,651	564,223
Retail	93,933	1,765,371	92,630	609,955	186,563	10,867,608	115,236	429,285
Wholesale	31,115	956,012	11,845	117,620	42,960	3,013,308	26,415	134,938
<b>Finance, Insurance, and Real Estate</b>	134,452	6,651,786	43,750	492,301	178,202	21,375,841	131,820	1,262,326
Finance, Investment & Insurance	43,180	2,147,489	16,641	238,807	59,821	8,646,388	47,235	551,533
Real Estate	91,272	4,504,297	27,109	253,494	118,382	12,729,453	84,585	710,793
<b>Transportation and Public Utilities</b>	30,660	508,416	8,942	87,659	39,603	1,445,480	17,105	54,086
<b>Information</b>	8,111	211,762	4,196	20,481	12,307	1,290,238	9,721	74,881
<b>Nature of Business not Allocable</b>	427,310	9,549,523	144,824	1,229,040	571,335	39,044,428	332,964	1,876,801
<b>Totals</b>	<b>1,681,107</b>	<b>\$ 42,680,897</b>	<b>558,199</b>	<b>\$ 4,472,103</b>	<b>2,238,510</b>	<b>\$ 175,046,909</b>	<b>1,382,256</b>	<b>\$ 9,029,387</b>

\* Major industry group has been modified based on the North American Industry Classification System (NAICS).

Footnotes follow this section.

**TABLE 6**  
**Personal Income Tax Statistics**  
**COMPARISON BY COUNTY**  
**2000 Taxable Year**

COUNTY	Population July 1, 2000	All Returns-Taxable and Nontaxable				Joint Returns			Tax Assessed (Thousands)
		Number of Returns	AGI (Thousands)	Median		Number of Returns	Median		
				Income	Rank		Income	Rank	
Alameda	1,466,900	645,969	\$44,568,117	\$37,580	7	236,198	\$74,307	5	\$2,255,845
Alpine	1,200	304	12,889	29,333	28	152	51,999	23	412
Amador	35,450	13,868	619,020	31,806	19	7,190	50,565	27	20,427
Butte	205,400	74,509	2,777,466	24,513	45	32,843	43,246	43	83,591
Calaveras	41,000	15,983	724,564	31,420	20	8,542	49,190	30	23,591
Colusa	19,150	7,448	246,117	21,691	56	3,455	35,225	57	7,040
Contra Costa	963,000	420,142	33,036,057	42,052	4	179,766	79,612	4	1,704,790
Del Norte	28,250	7,674	273,844	25,540	40	3,705	44,313	42	6,897
El Dorado	158,300	57,949	3,664,751	39,104	5	30,786	65,935	7	158,421
Fresno	816,400	270,199	10,301,185	23,638	51	110,490	45,312	39	322,573
Glenn	26,900	9,558	306,940	22,389	55	4,664	36,157	56	7,622
Humboldt	127,700	47,827	1,768,327	24,633	43	19,855	45,555	37	53,826
Imperial	149,000	47,479	1,432,163	19,094	58	23,986	28,550	58	33,459
Inyo	18,200	7,874	305,925	27,170	34	3,610	49,119	31	9,124
Kern	678,500	210,196	8,219,365	25,794	39	94,885	46,622	36	238,719
Kings	134,500	34,982	1,197,347	24,022	48	16,025	42,126	46	28,543
Lake	59,100	20,133	719,582	24,569	44	9,332	40,676	48	19,938
Lassen	35,600	9,517	385,031	33,134	15	5,056	50,865	26	9,941
Los Angeles	9,716,100	3,650,716	191,850,049	26,478	36	1,265,608	48,878	32	8,261,023
Madera	127,700	38,760	1,343,977	23,034	54	18,452	40,911	47	36,140
Marin	250,100	122,027	16,099,725	46,696	1	46,267	101,660	1	1,071,265
Mariposa	17,300	6,093	225,659	26,330	38	3,020	42,615	45	6,259
Mendocino	87,400	34,547	1,407,419	25,368	41	14,733	45,120	40	48,768
Merced	214,400	69,842	2,361,495	23,222	53	31,761	40,085	49	58,497
Modoc	9,550	2,793	91,007	24,390	46	1,494	37,624	53	2,360
Mono	13,150	4,842	207,504	26,351	37	1,854	51,549	25	6,901
Monterey	408,700	147,851	7,859,384	28,392	30	59,961	51,582	24	337,483
Napa	125,800	50,530	3,452,741	34,496	11	21,876	61,301	14	170,184
Nevada	93,000	39,209	2,179,745	32,079	17	18,852	54,950	20	93,145
Orange	2,893,100	1,203,042	77,457,897	33,515	13	496,972	65,024	10	3,600,331
Placer	251,800	124,639	7,920,273	37,962	6	60,488	68,126	6	349,502
Plumas	21,000	7,951	322,955	29,612	25	4,041	47,193	34	9,941
Riverside	1,577,700	551,839	23,830,059	27,888	32	246,662	49,825	29	729,880
Sacramento	1,242,000	499,364	23,463,753	31,939	18	193,570	58,289	16	831,516
San Benito	54,500	21,208	1,152,453	33,718	12	9,891	63,571	13	43,548
San Bernardino	1,742,300	591,095	23,718,086	28,053	31	255,203	50,021	28	626,207
San Diego	2,856,000	1,161,370	67,104,785	30,405	21	470,656	56,672	18	2,990,783
San Francisco	787,500	410,596	38,443,965	37,458	8	103,944	61,190	15	2,413,506
San Joaquin	573,600	206,479	9,121,025	29,664	24	91,428	53,625	22	297,978
San Luis Obispo	249,900	99,895	4,947,747	30,163	22	44,288	55,009	19	191,847
San Mateo	717,900	331,430	48,845,972	44,270	3	128,980	84,760	3	3,423,732
Santa Barbara	406,100	159,549	10,211,707	29,599	26	65,407	54,190	21	504,716
Santa Clara	1,709,500	790,270	99,533,028	45,214	2	309,625	89,475	2	6,703,655
Santa Cruz	259,300	112,768	7,674,434	32,194	16	42,077	65,176	9	399,980
Shasta	165,000	63,467	2,556,676	26,590	35	31,194	44,822	41	77,917
Sierra	3,600	1,306	49,877	30,105	23	647	45,537	38	1,384
Siskiyou	44,650	16,680	576,714	23,838	49	8,383	37,657	52	16,354
Solano	400,300	162,177	7,902,943	35,856	9	69,961	64,448	11	255,508
Sonoma	464,800	205,582	12,694,862	34,862	10	83,348	65,323	8	587,583
Stanislaus	454,600	165,389	6,713,167	27,559	33	75,136	47,882	33	204,010
Sutter	80,200	29,772	1,110,923	25,298	42	14,497	42,982	44	32,180
Tehama	56,700	17,230	558,794	23,445	52	8,461	37,086	55	13,584
Trinity	13,100	4,353	143,267	24,083	47	2,243	37,208	54	3,557
Tulare	375,100	119,088	3,866,998	21,068	57	51,469	38,907	50	98,184
Tuolumne	55,200	20,696	861,573	28,425	29	10,217	46,807	35	27,430
Ventura	765,100	312,380	18,963,558	33,412	14	138,544	63,998	12	818,470
Yolo	170,900	66,590	3,284,502	29,382	27	27,409	58,155	17	126,723
Yuba	60,800	19,072	614,825	23,742	50	9,067	37,839	51	14,003
Resident Out-of-State	-	102,644	6,930,967	25,629	-	31,346	52,915	-	505,409
Nonresident	-	392,586	143,490,811	57,766	-	207,857	99,662	-	1,056,117
Unallocated	-	24,297	1,835,355	20,220	-	6,316	47,777	-	43,475
TOTAL									
58 Counties	34,480,000	13,544,098	\$841,284,213	-	-	5,328,226	-	-	\$40,470,793
All	-	14,063,625	\$993,541,346	\$31,122	-	5,573,745	\$57,979	-	\$42,075,794

Footnotes follow this section.

**TABLE 7**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

ALAMEDA							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit		3,007	703	59	798	\$ -100,673	\$ 41
\$ 1 to	9,999	87,665	6,033	26,484	19,733	447,532	2,196
10,000 to	11,999	17,730	2,053	7,166	6,752	194,835	517
12,000 to	13,999	17,699	2,308	9,556	6,964	230,136	725
14,000 to	15,999	17,953	2,673	10,543	7,898	269,376	1,007
16,000 to	17,999	17,681	2,786	10,539	8,253	300,629	1,599
18,000 to	19,999	17,926	3,143	10,791	9,210	340,454	2,288
20,000 to	21,999	17,545	3,219	10,830	9,011	368,387	2,976
22,000 to	23,999	17,148	3,224	10,764	9,265	394,286	3,682
24,000 to	25,999	16,963	3,445	10,926	9,244	423,867	4,610
26,000 to	27,999	16,268	3,424	11,392	9,031	439,251	5,677
28,000 to	29,999	16,522	3,597	11,734	9,358	479,030	6,896
30,000 to	31,999	16,383	3,754	11,901	9,488	507,776	7,933
32,000 to	33,999	15,730	3,544	12,576	8,604	518,929	9,198
34,000 to	35,999	15,259	3,672	12,519	8,694	533,897	10,148
36,000 to	37,999	14,513	3,720	12,155	8,288	536,871	10,987
38,000 to	39,999	13,634	3,697	11,808	7,884	531,635	11,493
40,000 to	49,999	58,762	18,773	53,657	36,162	2,630,769	65,894
50,000 to	59,999	44,766	18,722	43,068	30,431	2,451,972	72,244
60,000 to	69,999	35,312	18,187	34,700	26,906	2,288,255	74,375
70,000 to	79,999	28,389	17,230	28,112	23,484	2,124,590	74,675
80,000 to	89,999	23,104	15,670	22,960	20,634	1,959,818	74,101
90,000 to	99,999	18,575	13,461	18,521	17,178	1,761,546	72,296
100,000 to	149,999	51,752	40,753	51,651	50,303	6,238,269	299,696
150,000 to	199,999	19,870	16,602	19,834	19,925	3,408,157	198,219
\$ 200,000 and over		25,813	21,805	25,773	27,285	15,288,524	1,242,372
Total		645,969	236,198	490,019	400,783	\$ 44,568,118	\$ 2,255,845

ALPINE <sup>17</sup>							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and Deficit to	\$ 17,999	101	19	30	42	\$ 865	
18,000 to	27,999	43	15	31	15	967	\$ 9
28,000 to	37,999	40	22	30	26	1,280	15
38,000 to	79,999	80	62	78	50	4,572	111
\$ 80,000 and over		40	34	40	30	5,205	277
Total		304	152	209	163	\$ 12,889	\$ 412

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

AMADOR						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	139	66	f	33	\$ -5,939	\$ 1
\$ 1 to 9,999	2,081	253	555	389	10,874	19
10,000 to 11,999	462	93	f	117	5,087	8
12,000 to 13,999	466	109	199	167	6,056	13
14,000 to 15,999	516	159	254	154	7,742	23
16,000 to 17,999	439	114	225	134	7,458	31
18,000 to 19,999	485	170	252	193	9,198	49
20,000 to 21,999	444	164	242	158	9,325	62
22,000 to 23,999	467	196	246	155	10,725	71
24,000 to 25,999	377	157	210	135	9,425	73
26,000 to 27,999	381	171	246	170	10,263	93
28,000 to 29,999	375	166	261	193	10,881	111
30,000 to 31,999	333	164	239	161	10,323	114
32,000 to 33,999	377	200	307	152	12,432	154
34,000 to 35,999	311	176	251	170	10,870	137
36,000 to 37,999	315	177	267	148	11,658	165
38,000 to 39,999	272	161	226	184	10,623	143
40,000 to 49,999	1,326	853	1,217	830	59,390	1,046
50,000 to 59,999	1,078	814	1,042	850	59,020	1,258
60,000 to 69,999	866	704	856	654	55,957	1,430
70,000 to 79,999	618	550	615	524	46,120	1,350
80,000 to 89,999	452	399	451	398	38,318	1,336
90,000 to 99,999	338	307	337	267	32,045	1,266
100,000 to 149,999	620	568	617	487	73,624	3,702
150,000 to 199,999	166	149	166	109	28,561	1,714
\$ 200,000 and over	164	150	164	104	78,983	6,058
Total	13,868	7,190	9,588	7,036	\$ 619,020	\$ 20,427

BUTTE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	610	251	f	214	\$ -17,276	
\$ 1 to 9,999	15,044	1,798	3,365	3,974	81,637	\$ 119
10,000 to 11,999	3,281	575	916	1,331	36,035	50
12,000 to 13,999	3,194	677	1,423	1,489	41,536	78
14,000 to 15,999	3,317	840	1,668	1,533	49,724	132
16,000 to 17,999	3,214	915	1,624	1,740	54,520	213
18,000 to 19,999	2,939	941	1,466	1,678	55,810	278
20,000 to 21,999	2,649	936	1,362	1,513	55,611	342
22,000 to 23,999	2,400	916	1,277	1,419	55,214	387
24,000 to 25,999	2,339	949	1,325	1,372	58,464	476
26,000 to 27,999	2,226	960	1,473	1,291	60,067	561
28,000 to 29,999	2,041	935	1,357	1,296	59,168	607
30,000 to 31,999	1,925	946	1,360	1,188	59,640	649
32,000 to 33,999	1,762	889	1,302	1,184	58,114	687
34,000 to 35,999	1,701	903	1,307	1,200	59,479	765
36,000 to 37,999	1,537	874	1,202	1,115	56,890	770
38,000 to 39,999	1,481	851	1,217	1,102	57,747	837
40,000 to 49,999	6,085	3,898	5,489	4,836	272,418	4,686
50,000 to 59,999	4,485	3,316	4,355	3,848	245,500	5,267
60,000 to 69,999	3,173	2,570	3,144	2,949	205,183	5,278
70,000 to 79,999	2,343	1,974	2,325	2,246	175,247	5,345
80,000 to 89,999	1,696	1,481	1,686	1,671	143,518	4,883
90,000 to 99,999	1,165	1,039	1,163	1,178	110,359	4,239
100,000 to 149,999	2,362	2,082	2,353	2,312	280,720	13,498
150,000 to 199,999	678	594	f	648	116,024	6,913
\$ 200,000 and over	862	733	856	846	346,113	26,531
Total	74,509	32,843	45,701	45,173	\$ 2,777,466	\$ 83,591

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

CALAVERAS							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	114	48	f	49	\$ -5,143	\$	1
\$ 1 to 9,999	2,439	341	558	503	12,795		17
10,000 to 11,999	583	127	191	180	6,396		11
12,000 to 13,999	587	147	251	225	7,619		15
14,000 to 15,999	608	185	286	221	9,130		25
16,000 to 17,999	549	199	245	226	9,341		32
18,000 to 19,999	530	192	265	216	10,059		49
20,000 to 21,999	480	185	262	187	10,071		61
22,000 to 23,999	485	209	244	202	11,169		71
24,000 to 25,999	466	214	242	222	11,652		89
26,000 to 27,999	425	218	265	230	11,451		98
28,000 to 29,999	449	222	312	215	13,008		126
30,000 to 31,999	379	216	253	214	11,743		107
32,000 to 33,999	375	218	270	219	12,370		126
34,000 to 35,999	351	199	280	203	12,291		153
36,000 to 37,999	377	231	306	223	13,934		177
38,000 to 39,999	310	199	258	158	12,092		173
40,000 to 49,999	1,486	1,002	1,339	1,046	66,667		1,052
50,000 to 59,999	1,254	955	1,214	979	68,588		1,405
60,000 to 69,999	984	792	971	806	63,688		1,607
70,000 to 79,999	659	585	659	605	49,293		1,404
80,000 to 89,999	571	520	569	564	48,385		1,567
90,000 to 99,999	345	309	344	349	32,614		1,201
100,000 to 149,999	766	678	765	583	90,858		4,339
150,000 to 199,999	182	160	f	100	31,515		1,915
\$ 200,000 and over	229	191	228	122	102,980		7,770
Total	15,983	8,542	10,763	8,847	\$ 724,564	\$	23,591

COLUSA							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	103	41	f	40	\$ -7,275	\$	1
\$ 1 to 9,999	1,650	232	367	811	8,793		10
10,000 to 11,999	366	89	110	263	4,018		6
12,000 to 13,999	359	102	123	365	4,660		9
14,000 to 15,999	360	117	134	343	5,393		12
16,000 to 17,999	323	126	103	357	5,493		14
18,000 to 19,999	310	125	107	361	5,897		22
20,000 to 21,999	297	131	105	353	6,230		26
22,000 to 23,999	278	131	109	323	6,383		34
24,000 to 25,999	273	132	103	355	6,821		40
26,000 to 27,999	221	133	87	322	5,959		31
28,000 to 29,999	193	105	86	268	5,590		40
30,000 to 31,999	209	108	125	223	6,471		63
32,000 to 33,999	170	97	99	215	5,608		54
34,000 to 35,999	158	91	98	168	5,522		64
36,000 to 37,999	129	77	82	165	4,769		57
38,000 to 39,999	133	89	96	188	5,193		59
40,000 to 49,999	539	385	464	608	24,150		355
50,000 to 59,999	364	292	352	413	19,931		408
60,000 to 69,999	288	237	287	277	18,748		520
70,000 to 79,999	166	142	165	175	12,465		391
80,000 to 89,999	127	105	126	124	10,737		395
90,000 to 99,999	93	77	92	82	8,805		363
100,000 to 149,999	196	168	195	177	23,220		1,189
150,000 to 199,999	65	56	f	59	11,164		683
\$ 200,000 and over	78	67	76	68	31,373		2,194
Total	7,448	3,455	3,757	7,103	\$ 246,117	\$	7,040

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

CONTRA COSTA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	2,043	592	39	634	\$ -85,150	\$ 36
\$ 1 to 9,999	58,015	3,422	21,818	10,692	283,932	1,092
10,000 to 11,999	10,252	1,166	4,528	3,670	112,715	367
12,000 to 13,999	10,438	1,418	5,589	3,947	135,569	475
14,000 to 15,999	10,357	1,628	5,931	4,384	155,230	640
16,000 to 17,999	10,227	1,865	5,775	4,883	173,766	918
18,000 to 19,999	10,122	1,953	5,967	4,997	192,235	1,301
20,000 to 21,999	9,944	2,052	6,000	5,095	208,713	1,668
22,000 to 23,999	9,713	2,135	5,888	5,221	223,464	1,995
24,000 to 25,999	9,514	2,171	5,945	5,167	237,828	2,470
26,000 to 27,999	9,640	2,326	6,521	5,460	260,214	3,095
28,000 to 29,999	9,313	2,400	6,462	5,381	270,117	3,567
30,000 to 31,999	9,185	2,355	6,701	5,107	284,735	4,210
32,000 to 33,999	8,990	2,403	6,932	5,315	296,687	4,713
34,000 to 35,999	8,615	2,482	6,957	4,890	301,455	5,306
36,000 to 37,999	8,258	2,552	6,715	5,095	305,478	5,544
38,000 to 39,999	8,116	2,479	6,918	4,702	316,385	6,315
40,000 to 49,999	35,707	13,140	32,007	23,104	1,600,553	36,039
50,000 to 59,999	29,130	13,906	27,717	21,803	1,597,791	42,027
60,000 to 69,999	24,619	14,300	24,137	20,192	1,596,575	47,088
70,000 to 79,999	20,211	13,666	19,981	18,025	1,512,208	48,568
80,000 to 89,999	16,733	12,371	16,636	16,060	1,420,099	49,680
90,000 to 99,999	14,082	11,066	14,009	13,993	1,335,989	51,021
100,000 to 149,999	39,352	32,753	39,244	40,302	4,751,372	219,393
150,000 to 199,999	15,337	13,382	15,281	16,211	2,632,863	146,922
\$ 200,000 and over	22,229	19,783	22,139	25,681	12,915,234	1,020,340
Total	420,142	179,766	325,837	280,011	\$ 33,036,057	\$ 1,704,790

DEL NORTE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	56	25	f	22	\$ -1,285	
\$ 1 to 9,999	1,590	226	361	550	8,351	\$ 10
10,000 to 11,999	306	75	76	171	3,362	4
12,000 to 13,999	347	87	133	203	4,504	7
14,000 to 15,999	331	97	147	179	4,959	13
16,000 to 17,999	297	91	130	166	5,034	17
18,000 to 19,999	260	95	123	187	4,958	23
20,000 to 21,999	279	113	151	135	5,859	34
22,000 to 23,999	230	97	114	166	5,296	33
24,000 to 25,999	186	95	91	95	4,653	33
26,000 to 27,999	194	99	112	149	5,240	41
28,000 to 29,999	202	96	137	118	5,859	58
30,000 to 31,999	203	104	140	144	6,292	71
32,000 to 33,999	186	99	132	134	6,123	72
34,000 to 35,999	173	94	116	184	6,044	55
36,000 to 37,999	158	100	118	143	5,841	70
38,000 to 39,999	122	74	98	104	4,743	63
40,000 to 49,999	651	430	584	578	29,380	482
50,000 to 59,999	618	457	601	649	33,865	680
60,000 to 69,999	424	360	418	497	27,405	647
70,000 to 79,999	260	235	260	258	19,452	558
80,000 to 89,999	185	177	185	193	15,682	523
90,000 to 99,999	104	92	104	119	9,876	363
100,000 to 149,999	219	202	217	227	25,355	1,126
150,000 to 199,999	34	30	f	46	5,855	355
\$ 200,000 and over	59	55	58	57	21,140	1,559
Total	7,674	3,705	4,641	5,474	\$ 273,844	\$ 6,897

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

EL DORADO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	403	160	f	134	\$ -17,756	\$ 2
\$ 1 to 9,999	8,638	782	3,028	1,219	43,212	122
10,000 to 11,999	1,714	271	f	421	18,846	58
12,000 to 13,999	1,684	329	858	490	21,913	64
14,000 to 15,999	1,618	361	876	574	24,294	86
16,000 to 17,999	1,574	414	852	589	26,748	124
18,000 to 19,999	1,513	416	849	589	28,752	170
20,000 to 21,999	1,436	445	806	613	30,154	204
22,000 to 23,999	1,412	481	798	601	32,439	244
24,000 to 25,999	1,361	480	826	611	34,034	306
26,000 to 27,999	1,245	507	811	573	33,579	324
28,000 to 29,999	1,216	507	818	606	35,262	384
30,000 to 31,999	1,206	540	857	607	37,360	421
32,000 to 33,999	1,144	539	819	677	37,722	449
34,000 to 35,999	1,098	527	832	676	38,435	512
36,000 to 37,999	1,104	585	859	671	40,812	546
38,000 to 39,999	1,075	576	886	657	41,911	625
40,000 to 49,999	4,852	2,878	4,317	3,411	218,001	3,706
50,000 to 59,999	4,195	2,927	3,996	3,381	230,299	4,755
60,000 to 69,999	3,583	2,810	3,501	3,226	232,228	5,570
70,000 to 79,999	3,079	2,646	3,049	3,146	230,496	6,197
80,000 to 89,999	2,471	2,167	2,460	2,621	209,471	6,687
90,000 to 99,999	2,004	1,814	1,998	2,226	189,782	6,758
100,000 to 149,999	4,903	4,503	4,893	5,290	584,916	26,719
150,000 to 199,999	1,472	1,349	1,469	1,783	252,041	14,111
\$ 200,000 and over	1,949	1,772	1,943	2,392	1,009,800	79,277
<b>Total</b>	<b>57,949</b>	<b>30,786</b>	<b>43,123</b>	<b>37,784</b>	<b>\$ 3,664,751</b>	<b>\$ 158,421</b>

FRESNO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	2,108	985	48	1,021	\$ -112,949	\$ 23
\$ 1 to 9,999	55,693	6,122	10,932	30,587	309,599	398
10,000 to 11,999	12,908	2,206	3,473	10,891	141,845	199
12,000 to 13,999	12,521	2,379	4,594	10,803	162,799	293
14,000 to 15,999	12,013	2,753	4,590	10,870	180,014	416
16,000 to 17,999	11,372	2,932	4,285	10,631	193,163	610
18,000 to 19,999	10,965	3,132	4,442	10,609	208,187	880
20,000 to 21,999	9,830	2,980	4,202	10,030	206,199	1,063
22,000 to 23,999	9,313	3,076	4,113	8,946	213,921	1,278
24,000 to 25,999	8,550	3,020	4,012	8,337	213,519	1,497
26,000 to 27,999	7,679	3,010	4,160	7,551	207,176	1,710
28,000 to 29,999	7,134	2,957	4,105	6,868	206,781	1,932
30,000 to 31,999	6,524	2,799	4,018	6,126	202,193	2,084
32,000 to 33,999	5,987	2,698	4,037	5,595	197,518	2,281
34,000 to 35,999	5,590	2,670	3,956	5,257	195,590	2,484
36,000 to 37,999	5,343	2,599	3,987	5,092	197,589	2,646
38,000 to 39,999	4,896	2,563	3,811	4,789	190,907	2,699
40,000 to 49,999	20,280	11,979	17,902	19,581	907,492	15,322
50,000 to 59,999	15,534	10,741	15,008	15,669	850,925	18,010
60,000 to 69,999	11,425	8,851	11,293	12,105	739,510	18,868
70,000 to 79,999	8,390	7,001	8,340	9,008	626,962	18,540
80,000 to 89,999	5,955	5,159	5,942	6,373	504,694	16,989
90,000 to 99,999	4,550	4,025	4,541	5,062	430,737	16,122
100,000 to 149,999	9,579	8,578	9,552	10,217	1,136,909	52,674
150,000 to 199,999	2,594	2,269	2,589	2,717	443,129	25,960
\$ 200,000 and over	3,466	3,006	3,451	3,379	1,546,777	117,595
<b>Total</b>	<b>270,199</b>	<b>110,490</b>	<b>151,383</b>	<b>238,114</b>	<b>\$ 10,301,185</b>	<b>\$ 322,573</b>

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

GLENN						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	123	67	f	43	\$ -4,214	
\$ 1 to 9,999	1,955	281	414	716	10,601	\$ 12
10,000 to 11,999	484	103	138	312	5,313	9
12,000 to 13,999	460	131	177	327	5,995	10
14,000 to 15,999	414	142	163	336	6,211	13
16,000 to 17,999	447	168	167	408	7,595	22
18,000 to 19,999	437	172	155	438	8,301	30
20,000 to 21,999	388	177	151	419	8,143	37
22,000 to 23,999	360	161	156	370	8,282	47
24,000 to 25,999	346	170	176	316	8,646	61
26,000 to 27,999	298	168	147	342	8,051	52
28,000 to 29,999	257	145	153	272	7,445	66
30,000 to 31,999	254	162	160	256	7,871	69
32,000 to 33,999	218	146	127	258	7,190	59
34,000 to 35,999	203	125	147	179	7,105	80
36,000 to 37,999	205	143	140	252	7,560	81
38,000 to 39,999	209	140	161	235	8,151	107
40,000 to 49,999	740	541	655	741	33,024	515
50,000 to 59,999	506	419	489	529	27,631	564
60,000 to 69,999	341	292	338	358	22,086	576
70,000 to 79,999	259	233	258	277	19,340	599
80,000 to 89,999	182	163	181	204	15,368	554
90,000 to 99,999	124	115	124	135	11,722	471
100,000 to 149,999	219	198	218	256	25,921	1,323
150,000 to 199,999	55	46	f	35	9,426	615
\$ 200,000 and over	74	56	74	56	24,176	1,650
Total	9,558	4,664	5,125	8,070	\$ 306,940	\$ 7,622

HUMBOLDT						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	365	155	11	152	\$ -13,395	\$ 22
\$ 1 to 9,999	9,636	888	2,156	2,097	51,257	77
10,000 to 11,999	2,148	304	708	652	23,587	37
12,000 to 13,999	2,136	404	1,058	838	27,791	55
14,000 to 15,999	2,088	426	1,146	794	31,297	92
16,000 to 17,999	1,945	447	1,081	918	33,040	141
18,000 to 19,999	1,863	460	1,053	904	35,355	205
20,000 to 21,999	1,669	476	988	800	35,052	251
22,000 to 23,999	1,589	504	907	878	36,491	282
24,000 to 25,999	1,453	520	888	774	36,281	327
26,000 to 27,999	1,355	538	907	771	36,542	378
28,000 to 29,999	1,257	512	884	724	36,410	412
30,000 to 31,999	1,241	542	885	749	38,444	473
32,000 to 33,999	1,150	528	887	670	37,932	504
34,000 to 35,999	1,103	584	842	781	38,607	516
36,000 to 37,999	1,020	581	806	752	37,701	508
38,000 to 39,999	1,023	569	864	717	39,880	625
40,000 to 49,999	4,113	2,681	3,790	3,235	184,147	3,189
50,000 to 59,999	3,006	2,303	2,938	2,522	164,550	3,632
60,000 to 69,999	2,248	1,821	2,225	1,986	145,261	3,854
70,000 to 79,999	1,426	1,215	1,421	1,320	106,417	3,312
80,000 to 89,999	1,066	926	1,058	949	90,203	3,237
90,000 to 99,999	666	585	662	577	63,056	2,558
100,000 to 149,999	1,383	1,174	1,379	1,175	164,970	8,229
150,000 to 199,999	398	332	397	314	67,755	4,181
\$ 200,000 and over	480	380	476	402	219,699	16,729
Total	47,827	19,855	30,417	26,451	\$ 1,768,327	\$ 53,826

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

IMPERIAL							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
	Zero and deficit	214	92	f	140	\$ -17,499	
\$	1 to 9,999	12,627	3,305	1,372	9,494	69,747	\$ 43
	10,000 to 11,999	2,758	1,042	676	3,039	30,353	31
	12,000 to 13,999	2,536	1,050	654	2,879	32,928	45
	14,000 to 15,999	2,357	986	609	2,857	35,324	59
	16,000 to 17,999	2,149	1,040	549	2,683	36,485	81
	18,000 to 19,999	1,922	974	534	2,579	36,459	100
	20,000 to 21,999	1,739	935	511	2,463	36,495	122
	22,000 to 23,999	1,535	879	491	2,216	35,240	138
	24,000 to 25,999	1,334	765	425	1,947	33,322	151
	26,000 to 27,999	1,250	724	483	1,850	33,741	176
	28,000 to 29,999	1,194	713	476	1,703	34,613	203
	30,000 to 31,999	1,017	611	494	1,433	31,496	219
	32,000 to 33,999	965	557	519	1,315	31,849	289
	34,000 to 35,999	840	519	461	1,230	29,402	271
	36,000 to 37,999	816	506	505	1,210	30,152	294
	38,000 to 39,999	727	443	506	1,000	28,344	316
	40,000 to 49,999	3,228	2,101	2,651	4,573	144,379	1,980
	50,000 to 59,999	2,382	1,637	2,281	3,283	130,459	2,550
	60,000 to 69,999	1,635	1,300	1,613	2,347	105,868	2,479
	70,000 to 79,999	1,217	1,040	1,212	1,903	90,892	2,554
	80,000 to 89,999	849	769	847	1,194	71,869	2,329
	90,000 to 99,999	551	517	549	752	52,141	1,873
	100,000 to 149,999	1,111	1,024	1,104	1,531	129,847	5,824
	150,000 to 199,999	235	206	f	263	40,354	2,433
\$	200,000 and over	291	251	290	277	117,903	8,899
Total		47,479	23,986	20,048	56,161	\$ 1,432,163	\$ 33,459

INYO							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
	Zero and deficit	58	30	f	23	\$ -1,764	\$ 11
\$	1 to 9,999	1,561	167	363	489	7,585	11
	10,000 to 11,999	317	51	91	126	3,491	7
	12,000 to 13,999	330	74	143	151	4,280	8
	14,000 to 15,999	286	67	138	123	4,296	11
	16,000 to 17,999	303	67	159	150	5,138	21
	18,000 to 19,999	270	74	143	135	5,130	26
	20,000 to 21,999	242	83	122	129	5,078	30
	22,000 to 23,999	224	81	127	110	5,150	38
	24,000 to 25,999	241	85	122	155	6,030	46
	26,000 to 27,999	202	90	118	106	5,478	47
	28,000 to 29,999	208	108	142	107	6,035	56
	30,000 to 31,999	197	98	133	140	6,108	65
	32,000 to 33,999	195	98	156	109	6,430	84
	34,000 to 35,999	172	85	127	120	6,019	82
	36,000 to 37,999	166	87	146	89	6,146	95
	38,000 to 39,999	161	97	132	91	6,273	99
	40,000 to 49,999	619	398	573	453	27,732	493
	50,000 to 59,999	530	381	514	383	28,965	679
	60,000 to 69,999	432	354	432	357	28,016	757
	70,000 to 79,999	353	310	352	356	26,400	834
	80,000 to 89,999	245	221	245	233	20,807	736
	90,000 to 99,999	158	143	158	145	14,960	596
	100,000 to 149,999	273	250	273	239	31,859	1,519
	150,000 to 199,999	56	48	f	33	9,439	585
\$	200,000 and over	75	63	74	56	30,842	2,188
Total		7,874	3,610	5,041	4,608	\$ 305,925	\$ 9,124

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

KERN						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	1,299	588	33	552	\$ -76,176	\$ 11
\$ 1 to 9,999	39,249	4,528	7,747	19,776	219,782	262
10,000 to 11,999	9,675	1,742	2,663	7,531	106,366	140
12,000 to 13,999	9,685	2,040	3,341	7,932	125,859	220
14,000 to 15,999	9,374	2,286	3,498	8,533	140,520	296
16,000 to 17,999	8,553	2,439	3,078	7,692	145,244	422
18,000 to 19,999	8,030	2,491	3,095	7,624	152,488	593
20,000 to 21,999	7,246	2,514	2,925	6,937	151,965	704
22,000 to 23,999	6,431	2,489	2,607	6,651	147,850	756
24,000 to 25,999	6,158	2,444	2,683	6,332	153,813	954
26,000 to 27,999	5,786	2,577	2,911	6,000	156,229	1,102
28,000 to 29,999	5,373	2,437	2,928	5,525	155,689	1,271
30,000 to 31,999	5,070	2,461	2,943	5,158	157,084	1,412
32,000 to 33,999	4,639	2,349	2,904	4,819	153,072	1,510
34,000 to 35,999	4,445	2,291	2,990	4,569	155,546	1,673
36,000 to 37,999	4,290	2,294	3,019	4,519	158,701	1,871
38,000 to 39,999	4,066	2,307	3,059	4,300	158,504	2,007
40,000 to 49,999	17,420	10,819	14,986	18,855	780,750	11,795
50,000 to 59,999	13,653	9,562	13,012	14,980	748,082	14,961
60,000 to 69,999	10,405	8,239	10,227	12,386	673,803	16,075
70,000 to 79,999	7,831	6,624	7,780	9,151	585,457	16,685
80,000 to 89,999	5,632	5,009	5,613	6,834	476,991	15,362
90,000 to 99,999	3,982	3,612	3,969	4,750	377,575	13,776
100,000 to 149,999	7,990	7,309	7,972	9,161	943,031	42,745
150,000 to 199,999	1,890	1,689	1,886	2,014	321,881	18,702
\$ 200,000 and over	2,024	1,745	2,009	2,004	949,256	73,414
<b>Total</b>	<b>210,196</b>	<b>94,885</b>	<b>119,878</b>	<b>194,585</b>	<b>\$ 8,219,365</b>	<b>\$ 238,719</b>

KINGS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	230	135	f	168	\$ -20,193	\$ 2
\$ 1 to 9,999	6,967	753	1,363	4,039	38,983	43
10,000 to 11,999	1,656	295	489	1,343	18,202	25
12,000 to 13,999	1,545	343	547	1,346	20,039	37
14,000 to 15,999	1,538	407	553	1,452	23,054	51
16,000 to 17,999	1,540	458	555	1,528	26,145	80
18,000 to 19,999	1,421	466	516	1,983	26,958	97
20,000 to 21,999	1,320	489	476	1,457	27,722	115
22,000 to 23,999	1,261	501	482	1,451	29,020	145
24,000 to 25,999	1,126	518	450	1,349	28,109	155
26,000 to 27,999	994	480	481	1,135	26,880	189
28,000 to 29,999	893	465	431	1,089	25,874	182
30,000 to 31,999	885	475	471	1,019	27,429	215
32,000 to 33,999	835	459	499	936	27,544	254
34,000 to 35,999	801	486	485	1,013	28,014	254
36,000 to 37,999	723	419	503	818	26,734	297
38,000 to 39,999	691	439	504	815	26,924	312
40,000 to 49,999	2,925	1,996	2,499	3,455	131,000	1,839
50,000 to 59,999	2,183	1,613	2,091	2,660	119,557	2,275
60,000 to 69,999	1,586	1,307	1,571	1,947	102,631	2,410
70,000 to 79,999	1,141	1,013	1,133	1,397	85,331	2,384
80,000 to 89,999	814	742	812	1,036	69,100	2,241
90,000 to 99,999	514	487	509	644	48,672	1,699
100,000 to 149,999	1,001	933	996	1,201	117,368	5,096
150,000 to 199,999	191	165	f	204	32,567	1,834
\$ 200,000 and over	201	181	201	187	83,676	6,312
<b>Total</b>	<b>34,982</b>	<b>16,025</b>	<b>18,809</b>	<b>35,672</b>	<b>\$ 1,197,347</b>	<b>\$ 28,543</b>

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

LAKE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	207	101	f	75	\$ -7,359	\$ 4
\$ 1 to 9,999	3,713	552	574	1,149	19,873	19
10,000 to 11,999	868	172	239	403	9,547	13
12,000 to 13,999	885	225	355	405	11,514	20
14,000 to 15,999	916	274	387	526	13,765	32
16,000 to 17,999	907	285	389	498	15,415	53
18,000 to 19,999	871	294	408	463	16,530	74
20,000 to 21,999	790	297	376	445	16,571	84
22,000 to 23,999	726	309	375	425	16,675	104
24,000 to 25,999	668	273	378	379	16,707	130
26,000 to 27,999	580	243	390	327	15,664	143
28,000 to 29,999	584	274	385	342	16,919	162
30,000 to 31,999	549	300	369	372	17,044	161
32,000 to 33,999	462	246	354	268	15,219	317
34,000 to 35,999	421	238	321	277	14,719	187
36,000 to 37,999	434	247	348	302	16,063	223
38,000 to 39,999	420	262	361	276	16,383	224
40,000 to 49,999	1,662	1,094	1,495	1,270	74,217	1,230
50,000 to 59,999	1,259	944	1,216	1,117	68,946	1,467
60,000 to 69,999	875	693	868	790	56,686	1,495
70,000 to 79,999	637	538	634	574	47,669	1,442
80,000 to 89,999	485	419	483	409	40,988	1,438
90,000 to 99,999	327	295	327	319	30,974	1,194
100,000 to 149,999	591	528	589	511	69,457	3,349
150,000 to 199,999	135	103	f	100	23,064	1,386
\$ 200,000 and over	161	126	160	101	66,333	4,987
Total	20,133	9,332	11,920	12,123	\$ 719,582	\$ 19,938

LASSEN						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	77	46	f	17	\$ -2,066	\$ 0
\$ 1 to 9,999	1,559	206	394	569	8,296	13
10,000 to 11,999	334	61	104	188	3,668	6
12,000 to 13,999	325	85	130	154	4,217	8
14,000 to 15,999	306	81	151	159	4,595	14
16,000 to 17,999	288	94	135	174	4,895	19
18,000 to 19,999	297	105	140	182	5,647	26
20,000 to 21,999	270	98	137	145	5,655	33
22,000 to 23,999	256	98	140	140	5,889	41
24,000 to 25,999	226	91	125	157	5,650	45
26,000 to 27,999	249	120	159	166	6,711	55
28,000 to 29,999	236	124	149	174	6,842	68
30,000 to 31,999	191	89	130	136	5,906	65
32,000 to 33,999	257	133	194	151	8,485	100
34,000 to 35,999	195	117	148	136	6,831	79
36,000 to 37,999	213	124	175	158	7,899	103
38,000 to 39,999	213	129	183	172	8,311	121
40,000 to 49,999	1,048	669	949	865	47,155	818
50,000 to 59,999	883	670	860	936	48,400	994
60,000 to 69,999	636	546	628	764	41,201	1,005
70,000 to 79,999	488	458	488	550	36,463	1,044
80,000 to 89,999	297	276	296	329	25,164	848
90,000 to 99,999	246	237	246	273	23,264	891
100,000 to 149,999	323	305	323	294	37,445	1,758
150,000 to 199,999	57	53	57	63	9,810	580
\$ 200,000 and over	47	41	f	35	18,700	1,207
Total	9,517	5,056	6,492	7,087	\$ 385,031	\$ 9,941

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

LOS ANGELES							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
\$	Zero and deficit	27,042	7,943	498	8,650	\$ -1,985,731	\$ 707
	1 to 9,999	654,238	66,357	123,242	273,721	3,558,795	6,873
	10,000 to 11,999	154,647	24,549	41,694	111,969	1,701,459	2,485
	12,000 to 13,999	157,899	28,183	57,786	119,568	2,051,176	3,688
	14,000 to 15,999	155,042	31,204	60,908	123,873	2,324,375	5,476
	16,000 to 17,999	147,284	32,522	58,632	124,390	2,502,149	8,261
	18,000 to 19,999	140,371	34,043	58,740	122,600	2,664,354	11,605
	20,000 to 21,999	129,840	33,389	56,922	115,183	2,725,210	14,521
	22,000 to 23,999	120,367	32,803	54,218	108,479	2,766,771	17,163
	24,000 to 25,999	112,920	31,968	54,509	100,835	2,821,106	20,990
	26,000 to 27,999	105,744	31,725	57,557	95,152	2,853,841	25,366
	28,000 to 29,999	98,901	30,239	56,618	87,452	2,867,073	29,303
	30,000 to 31,999	94,097	29,877	56,834	82,213	2,915,869	33,115
	32,000 to 33,999	87,517	28,749	58,099	75,814	2,886,898	36,711
	34,000 to 35,999	81,555	27,862	57,433	70,618	2,853,614	40,351
	36,000 to 37,999	76,278	27,237	55,807	66,750	2,821,449	42,849
	38,000 to 39,999	71,640	26,583	55,162	63,157	2,793,141	45,302
	40,000 to 49,999	289,231	121,143	244,615	258,753	12,928,831	250,358
	50,000 to 59,999	207,043	102,947	193,083	188,380	11,332,668	273,919
	60,000 to 69,999	152,941	87,794	148,445	142,272	9,902,117	278,798
	70,000 to 79,999	113,994	73,527	112,200	110,157	8,522,351	269,068
	80,000 to 89,999	86,366	60,131	85,540	84,259	7,321,659	256,766
	90,000 to 99,999	66,786	48,851	66,252	66,266	6,330,425	242,187
	100,000 to 149,999	166,776	127,709	165,837	160,476	20,025,296	923,760
	150,000 to 199,999	58,653	45,529	58,383	53,193	10,056,491	567,410
\$	200,000 and over	93,544	72,744	92,965	83,660	64,308,662	4,853,991
Total		3,650,716	1,265,608	2,131,977	2,897,840	\$ 191,850,049	\$ 8,261,023

MADERA							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
	Zero and deficit	395	214	13	216	\$ -27,160	\$ 15
\$	1 to 9,999	8,246	1,184	1,506	5,101	45,761	46
	10,000 to 11,999	1,862	390	536	1,631	20,426	28
	12,000 to 13,999	1,853	451	623	1,731	24,041	42
	14,000 to 15,999	1,760	567	592	1,676	26,365	55
	16,000 to 17,999	1,594	511	555	1,562	27,057	79
	18,000 to 19,999	1,544	562	553	1,536	29,285	102
	20,000 to 21,999	1,457	583	534	1,503	30,558	127
	22,000 to 23,999	1,260	578	468	1,306	28,957	130
	24,000 to 25,999	1,178	568	485	1,230	29,446	164
	26,000 to 27,999	1,097	556	566	1,067	29,612	201
	28,000 to 29,999	948	500	512	974	27,476	210
	30,000 to 31,999	909	507	531	910	28,157	235
	32,000 to 33,999	924	525	569	958	30,467	277
	34,000 to 35,999	796	461	553	738	27,861	310
	36,000 to 37,999	733	466	537	735	27,130	290
	38,000 to 39,999	670	413	505	665	26,124	325
	40,000 to 49,999	2,974	2,084	2,586	3,040	133,234	1,928
	50,000 to 59,999	2,337	1,809	2,248	2,502	128,157	2,466
	60,000 to 69,999	1,794	1,512	1,774	1,906	116,507	2,802
	70,000 to 79,999	1,176	1,049	1,170	1,254	87,939	2,514
	80,000 to 89,999	888	811	888	945	75,301	2,522
	90,000 to 99,999	583	543	582	609	55,201	2,066
	100,000 to 149,999	1,196	1,091	1,193	1,195	140,240	6,590
	150,000 to 199,999	270	235	270	228	45,784	2,736
\$	200,000 and over	316	282	314	247	130,049	9,880
Total		38,760	18,452	20,663	35,465	\$ 1,343,977	\$ 36,140

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

MARIN						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	1,229	255	20	297	\$ -88,814	\$ 4
\$ 1 to 9,999	16,585	722	6,748	1,466	77,835	472
10,000 to 11,999	2,732	231	1,215	518	30,021	138
12,000 to 13,999	2,605	268	1,469	591	33,804	141
14,000 to 15,999	2,733	334	1,674	690	41,000	196
16,000 to 17,999	2,619	382	1,710	723	44,564	275
18,000 to 19,999	2,552	406	1,699	719	48,462	374
20,000 to 21,999	2,643	455	1,787	834	55,494	513
22,000 to 23,999	2,583	459	1,770	835	59,371	627
24,000 to 25,999	2,500	466	1,766	819	62,418	758
26,000 to 27,999	2,459	504	1,857	784	66,444	931
28,000 to 29,999	2,427	480	1,884	752	70,395	1,136
30,000 to 31,999	2,376	505	1,872	801	73,626	1,258
32,000 to 33,999	2,232	498	1,834	752	73,662	1,394
34,000 to 35,999	2,290	537	1,982	709	80,174	1,676
36,000 to 37,999	2,166	569	1,865	773	80,097	1,742
38,000 to 39,999	2,121	497	1,900	641	82,737	1,995
40,000 to 49,999	9,201	2,665	8,489	3,204	412,863	11,148
50,000 to 59,999	7,521	2,629	7,181	2,858	412,393	13,093
60,000 to 69,999	6,204	2,619	6,023	2,773	402,059	14,170
70,000 to 79,999	5,175	2,600	5,067	2,541	387,440	14,603
80,000 to 89,999	4,295	2,430	4,233	2,507	364,332	14,480
90,000 to 99,999	3,771	2,343	3,730	2,313	357,724	15,122
100,000 to 149,999	12,038	8,415	11,955	8,430	1,467,586	71,775
150,000 to 199,999	6,012	4,554	5,992	4,804	1,035,965	59,416
\$ 200,000 and over	12,958	10,444	12,921	12,087	10,368,073	843,828
Total	122,027	46,267	98,643	54,221	\$ 16,099,725	\$ 1,071,265

MARIPOSA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	65	24	f	16	\$ -1,593	
\$ 1 to 9,999	1,028	144	215	224	5,395	\$ 7
10,000 to 11,999	226	48	75	72	2,481	2
12,000 to 13,999	256	71	123	78	3,334	7
14,000 to 15,999	256	86	121	92	3,837	10
16,000 to 17,999	276	93	138	128	4,698	19
18,000 to 19,999	218	79	115	91	4,149	22
20,000 to 21,999	229	69	144	79	4,820	39
22,000 to 23,999	246	108	127	121	5,666	44
24,000 to 25,999	220	102	124	124	5,492	42
26,000 to 27,999	164	64	126	57	4,430	55
28,000 to 29,999	168	87	122	80	4,861	50
30,000 to 31,999	158	83	118	80	4,887	59
32,000 to 33,999	149	80	109	92	4,904	61
34,000 to 35,999	163	96	126	100	5,710	70
36,000 to 37,999	145	85	121	76	5,356	73
38,000 to 39,999	140	84	122	78	5,453	85
40,000 to 49,999	569	409	516	419	25,438	414
50,000 to 59,999	400	322	389	389	21,963	444
60,000 to 69,999	292	247	291	249	18,908	490
70,000 to 79,999	213	193	212	167	15,958	488
80,000 to 89,999	130	113	129	101	11,063	391
90,000 to 99,999	94	86	94	86	8,913	338
100,000 to 149,999	198	173	198	134	23,319	1,155
150,000 to 199,999	42	36	f	25	7,286	461
\$ 200,000 and over	48	38	46	21	18,931	1,433
Total	6,093	3,020	3,944	3,179	\$ 225,659	\$ 6,259

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

MENDOCINO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	311	121	f	84	\$ -9,862	\$ 4
\$ 1 to 9,999	6,504	688	1,419	1,959	34,159	153
10,000 to 11,999	1,502	241	458	684	16,575	27
12,000 to 13,999	1,468	291	644	793	19,082	36
14,000 to 15,999	1,508	358	752	857	22,633	62
16,000 to 17,999	1,399	342	707	812	23,750	96
18,000 to 19,999	1,363	386	674	931	25,907	133
20,000 to 21,999	1,280	385	655	855	26,879	160
22,000 to 23,999	1,196	408	615	843	27,502	193
24,000 to 25,999	1,098	420	577	755	27,461	217
26,000 to 27,999	1,070	423	674	842	28,907	279
28,000 to 29,999	984	425	620	724	28,508	298
30,000 to 31,999	913	414	623	654	28,307	320
32,000 to 33,999	872	390	639	612	28,763	372
34,000 to 35,999	750	353	573	532	26,220	367
36,000 to 37,999	716	397	546	610	26,484	357
38,000 to 39,999	684	369	562	528	26,680	413
40,000 to 49,999	2,911	1,866	2,641	2,269	130,064	2,227
50,000 to 59,999	2,139	1,595	2,080	1,802	117,177	2,501
60,000 to 69,999	1,634	1,311	1,616	1,396	105,595	2,854
70,000 to 79,999	1,089	922	1,083	1,010	81,280	2,519
80,000 to 89,999	733	613	727	638	62,099	2,154
90,000 to 99,999	505	436	505	419	47,878	1,921
100,000 to 149,999	1,042	885	1,042	838	124,359	6,189
150,000 to 199,999	353	274	f	202	60,595	3,787
\$ 200,000 and over	523	420	523	278	270,419	21,129
Total	34,547	14,733	21,313	21,927	\$ 1,407,419	\$ 48,768

MERCED						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	526	284	f	286	\$ -28,750	\$ 2
\$ 1 to 9,999	14,413	1,874	2,602	8,418	79,665	83
10,000 to 11,999	3,292	668	869	2,888	36,200	46
12,000 to 13,999	3,204	775	1,050	3,055	41,574	65
14,000 to 15,999	3,219	921	1,144	3,196	48,277	99
16,000 to 17,999	3,059	967	1,099	3,006	52,001	159
18,000 to 19,999	2,912	1,013	1,021	3,150	55,262	197
20,000 to 21,999	2,736	1,014	1,076	2,960	57,390	263
22,000 to 23,999	2,521	1,009	1,038	2,758	57,945	318
24,000 to 25,999	2,323	1,032	1,007	2,528	58,061	355
26,000 to 27,999	2,001	964	977	2,308	53,978	389
28,000 to 29,999	1,936	951	999	2,234	56,117	455
30,000 to 31,999	1,706	897	923	1,983	52,851	437
32,000 to 33,999	1,642	894	980	1,919	54,170	526
34,000 to 35,999	1,581	864	1,036	1,785	55,259	604
36,000 to 37,999	1,473	861	974	1,745	54,505	606
38,000 to 39,999	1,365	859	977	1,719	53,192	594
40,000 to 49,999	5,704	3,914	4,770	7,096	255,294	3,493
50,000 to 59,999	4,218	3,258	4,017	5,296	230,789	4,257
60,000 to 69,999	3,006	2,495	2,967	3,811	194,624	4,602
70,000 to 79,999	2,037	1,794	2,022	2,463	152,358	4,324
80,000 to 89,999	1,378	1,227	1,370	1,694	116,697	3,884
90,000 to 99,999	966	878	966	1,119	91,507	3,475
100,000 to 149,999	1,733	1,554	1,725	1,940	204,107	9,460
150,000 to 199,999	398	360	f	408	67,575	4,003
\$ 200,000 and over	493	434	487	538	210,845	15,801
Total	69,842	31,761	36,500	70,303	\$ 2,361,495	\$ 58,497

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

MODOC						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	55	37	f	28	\$ -3,056	
\$ 1 to 9,999	569	119	141	178	2,959	\$ 3
10,000 to 11,999	116	28	48	51	1,277	2
12,000 to 13,999	101	37	38	56	1,309	2
14,000 to 15,999	130	53	53	69	1,953	5
16,000 to 17,999	101	39	48	45	1,712	7
18,000 to 19,999	116	47	58	58	2,218	10
20,000 to 21,999	97	45	41	54	2,038	10
22,000 to 23,999	99	54	51	52	2,271	13
24,000 to 25,999	73	39	40	39	1,833	12
26,000 to 27,999	81	47	49	54	2,191	15
28,000 to 29,999	78	49	52	59	2,255	19
30,000 to 31,999	85	52	55	67	2,633	22
32,000 to 33,999	64	34	51	32	2,105	25
34,000 to 35,999	54	33	40	49	1,889	24
36,000 to 37,999	53	40	48	29	1,962	25
38,000 to 39,999	62	38	54	34	2,414	42
40,000 to 49,999	253	192	233	225	11,256	174
50,000 to 59,999	187	149	184	169	10,274	228
60,000 to 69,999	134	111	133	123	8,698	248
70,000 to 79,999	94	82	91	79	6,965	220
80,000 to 89,999	60	50	59	43	5,101	180
90,000 to 99,999	31	30	30	29	2,927	122
100,000 to 149,999	68	62	66	56	8,143	405
150,000 to 199,999	16	15	f	11	2,655	158
\$ 200,000 and over	16	12	16	12	5,028	389
Total	2,793	1,494	1,696	1,701	\$ 91,007	\$ 2,360

MONO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	40	17	f	14	\$ -1,052	
\$ 1 to 9,999	787	48	187	162	4,062	\$ 4
10,000 to 11,999	197	22	f	68	2,162	3
12,000 to 13,999	210	30	115	84	2,738	8
14,000 to 15,999	220	37	135	98	3,309	12
16,000 to 17,999	211	35	120	109	3,594	16
18,000 to 19,999	199	34	121	92	3,775	23
20,000 to 21,999	206	34	134	107	4,315	34
22,000 to 23,999	167	36	106	88	3,827	34
24,000 to 25,999	159	47	94	90	3,965	37
26,000 to 27,999	135	43	87	87	3,644	40
28,000 to 29,999	146	49	105	79	4,241	55
30,000 to 31,999	116	31	88	81	3,598	52
32,000 to 33,999	120	47	87	81	3,950	53
34,000 to 35,999	108	44	92	55	3,782	58
36,000 to 37,999	100	43	83	61	3,697	63
38,000 to 39,999	97	43	79	70	3,788	64
40,000 to 49,999	407	256	365	307	18,194	329
50,000 to 59,999	284	200	268	225	15,506	327
60,000 to 69,999	221	165	216	180	14,249	377
70,000 to 79,999	159	124	159	122	11,819	370
80,000 to 89,999	128	110	126	126	10,877	360
90,000 to 99,999	80	69	77	61	7,598	277
100,000 to 149,999	199	173	199	151	23,942	1,075
150,000 to 199,999	62	49	62	49	10,665	570
\$ 200,000 and over	84	68	83	55	37,261	2,660
Total	4,842	1,854	3,245	2,702	\$ 207,504	\$ 6,901

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

MONTEREY						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	839	299	18	277	\$ -62,583	\$ 15
\$ 1 to 9,999	24,863	2,466	5,822	11,953	138,765	310
10,000 to 11,999	6,282	1,037	1,639	5,254	69,051	93
12,000 to 13,999	5,977	1,126	2,181	5,187	77,711	147
14,000 to 15,999	5,850	1,270	2,347	5,177	87,601	224
16,000 to 17,999	5,582	1,256	2,324	4,933	94,802	325
18,000 to 19,999	5,310	1,405	2,255	5,075	100,832	455
20,000 to 21,999	5,013	1,399	2,289	4,651	105,186	581
22,000 to 23,999	4,633	1,392	2,192	4,191	106,449	707
24,000 to 25,999	4,523	1,417	2,268	4,118	113,019	907
26,000 to 27,999	4,244	1,468	2,339	3,956	114,528	1,068
28,000 to 29,999	3,974	1,371	2,303	3,637	115,179	1,251
30,000 to 31,999	3,755	1,407	2,305	3,362	116,352	1,398
32,000 to 33,999	3,654	1,465	2,377	3,377	120,589	1,509
34,000 to 35,999	3,422	1,361	2,407	3,160	119,718	1,666
36,000 to 37,999	3,071	1,282	2,215	2,834	113,622	1,704
38,000 to 39,999	3,116	1,452	2,325	3,106	121,499	1,869
40,000 to 49,999	12,301	6,260	10,317	11,789	549,449	10,052
50,000 to 59,999	8,924	5,355	8,346	8,467	488,245	11,150
60,000 to 69,999	6,846	4,723	6,669	6,621	443,291	11,799
70,000 to 79,999	5,220	3,961	5,156	5,280	390,277	11,660
80,000 to 89,999	4,043	3,231	3,999	4,075	342,555	11,466
90,000 to 99,999	3,139	2,569	3,116	3,033	297,440	11,130
100,000 to 149,999	7,190	6,027	7,150	6,650	859,703	39,155
150,000 to 199,999	2,350	1,958	2,342	1,969	402,103	22,811
\$ 200,000 and over	3,730	3,004	3,720	2,539	2,434,000	194,031
<b>Total</b>	<b>147,851</b>	<b>59,961</b>	<b>90,421</b>	<b>124,671</b>	<b>\$ 7,859,384</b>	<b>\$ 337,483</b>

NAPA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	351	134	f	106	\$ -20,619	\$ 3
\$ 1 to 9,999	6,867	487	2,356	1,187	35,644	109
10,000 to 11,999	1,467	172	f	477	16,160	46
12,000 to 13,999	1,524	238	754	616	19,787	55
14,000 to 15,999	1,549	266	811	775	23,229	74
16,000 to 17,999	1,542	309	870	787	26,202	127
18,000 to 19,999	1,540	350	837	919	29,243	173
20,000 to 21,999	1,629	420	914	965	34,197	251
22,000 to 23,999	1,566	405	910	916	36,011	303
24,000 to 25,999	1,475	442	846	998	36,844	351
26,000 to 27,999	1,490	458	943	939	40,203	444
28,000 to 29,999	1,398	450	908	932	40,538	498
30,000 to 31,999	1,323	457	916	907	40,986	548
32,000 to 33,999	1,240	427	900	872	40,904	603
34,000 to 35,999	1,213	471	920	890	42,456	652
36,000 to 37,999	1,152	461	890	858	42,611	699
38,000 to 39,999	1,065	451	855	783	41,524	708
40,000 to 49,999	4,559	2,220	3,957	3,526	203,711	4,047
50,000 to 59,999	3,493	2,074	3,323	2,871	191,314	4,581
60,000 to 69,999	2,710	1,890	2,643	2,366	175,639	4,698
70,000 to 79,999	2,066	1,575	2,038	1,846	154,583	4,788
80,000 to 89,999	1,714	1,373	1,694	1,493	145,348	4,960
90,000 to 99,999	1,285	1,082	1,271	1,150	121,809	4,583
100,000 to 149,999	3,207	2,688	3,194	2,880	384,054	17,723
150,000 to 199,999	1,168	975	1,164	976	200,220	11,392
\$ 200,000 and over	1,937	1,601	1,931	1,526	1,350,143	107,768
<b>Total</b>	<b>50,530</b>	<b>21,876</b>	<b>36,427</b>	<b>32,561</b>	<b>\$ 3,452,741</b>	<b>\$ 170,184</b>

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

NEVADA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	337	140	f	114	\$ -10,303	\$ 4
\$ 1 to 9,999	6,217	611	1,881	958	31,687	69
10,000 to 11,999	1,312	199	f	333	14,413	31
12,000 to 13,999	1,377	261	693	363	17,872	48
14,000 to 15,999	1,264	319	656	426	18,970	59
16,000 to 17,999	1,351	338	729	536	22,922	99
18,000 to 19,999	1,223	328	685	479	23,191	131
20,000 to 21,999	1,227	358	692	483	25,758	170
22,000 to 23,999	1,151	388	651	496	26,461	202
24,000 to 25,999	1,155	429	679	514	28,823	248
26,000 to 27,999	1,027	393	666	481	27,738	279
28,000 to 29,999	1,015	434	712	460	29,407	321
30,000 to 31,999	910	428	644	472	28,211	317
32,000 to 33,999	942	425	733	431	31,065	394
34,000 to 35,999	848	394	690	419	29,697	405
36,000 to 37,999	769	409	614	429	28,462	387
38,000 to 39,999	844	478	685	506	32,921	456
40,000 to 49,999	3,482	2,132	3,116	2,131	156,210	2,677
50,000 to 59,999	2,729	1,943	2,618	2,033	149,739	3,131
60,000 to 69,999	2,243	1,803	2,206	1,835	145,576	3,603
70,000 to 79,999	1,663	1,388	1,642	1,469	124,645	3,559
80,000 to 89,999	1,251	1,057	1,242	1,062	106,176	3,613
90,000 to 99,999	961	849	956	842	90,981	3,371
100,000 to 149,999	2,192	1,886	2,180	1,857	262,651	12,320
150,000 to 199,999	696	600	694	645	118,991	6,931
\$ 200,000 and over	1,023	862	1,020	798	617,478	50,320
Total	39,209	18,852	27,547	20,572	\$ 2,179,745	\$ 93,145

ORANGE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	8,426	2,655	191	2,810	\$ -537,472	\$ 344
\$ 1 to 9,999	183,570	15,900	52,494	47,608	947,940	2,366
10,000 to 11,999	38,842	5,814	13,874	20,453	427,288	977
12,000 to 13,999	40,210	6,821	17,953	23,643	522,745	1,321
14,000 to 15,999	40,379	7,949	18,784	26,431	605,671	1,844
16,000 to 17,999	39,386	8,470	18,685	27,403	669,412	2,752
18,000 to 19,999	38,038	9,173	18,469	29,041	722,150	3,782
20,000 to 21,999	35,784	9,110	18,039	27,193	750,971	4,750
22,000 to 23,999	34,199	9,108	17,596	25,725	786,338	5,704
24,000 to 25,999	32,730	9,240	17,670	24,792	817,966	7,040
26,000 to 27,999	31,115	9,247	18,692	23,908	839,768	8,557
28,000 to 29,999	29,766	9,341	18,650	22,332	862,965	9,886
30,000 to 31,999	28,538	9,129	18,613	21,420	884,368	11,199
32,000 to 33,999	27,037	9,140	18,965	20,019	892,001	12,451
34,000 to 35,999	26,085	8,987	19,309	19,099	912,728	14,060
36,000 to 37,999	24,874	9,131	18,865	18,964	920,038	14,957
38,000 to 39,999	23,501	8,935	18,563	18,114	916,202	15,737
40,000 to 49,999	98,256	42,270	84,339	77,150	4,397,040	98,935
50,000 to 59,999	74,692	39,309	69,720	62,050	4,093,968	97,648
60,000 to 69,999	60,693	37,328	58,946	54,101	3,932,490	105,986
70,000 to 79,999	48,503	33,755	47,761	45,616	3,629,402	108,523
80,000 to 89,999	39,989	30,230	39,626	39,654	3,391,716	111,301
90,000 to 99,999	32,591	25,801	32,358	32,934	3,090,663	111,571
100,000 to 149,999	88,953	74,492	88,599	92,709	10,721,793	473,148
150,000 to 199,999	32,619	28,033	32,513	34,793	5,589,794	306,380
\$ 200,000 and over	44,266	37,604	44,089	46,889	26,669,952	2,069,112
Total	1,203,042	496,972	823,363	884,851	\$ 77,457,897	\$ 3,600,331

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

PLACER						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	807	304	24	279	\$ -41,468	\$ 24
\$ 1 to 9,999	18,167	1,381	6,522	2,484	91,436	268
10,000 to 11,999	3,462	393	1,460	886	38,095	108
12,000 to 13,999	3,584	569	1,902	1,086	46,653	137
14,000 to 15,999	3,720	706	2,101	1,246	55,817	195
16,000 to 17,999	3,637	729	2,177	1,350	61,788	323
18,000 to 19,999	3,432	780	2,038	1,386	65,203	417
20,000 to 21,999	3,292	837	1,957	1,311	69,083	516
22,000 to 23,999	3,259	918	1,922	1,413	74,925	614
24,000 to 25,999	3,019	923	1,832	1,408	75,484	699
26,000 to 27,999	2,931	933	1,969	1,416	79,130	878
28,000 to 29,999	2,819	979	1,986	1,328	81,793	1,022
30,000 to 31,999	2,728	1,008	1,972	1,352	84,605	1,105
32,000 to 33,999	2,539	1,001	1,962	1,320	83,786	1,165
34,000 to 35,999	2,552	1,048	2,018	1,396	89,284	1,318
36,000 to 37,999	2,415	1,056	1,970	1,358	89,318	1,392
38,000 to 39,999	2,307	1,109	1,918	1,390	89,946	1,452
40,000 to 49,999	10,427	5,597	9,238	7,169	466,793	8,430
50,000 to 59,999	8,680	5,489	8,287	6,779	476,082	10,416
60,000 to 69,999	7,412	5,517	7,281	6,673	480,857	12,047
70,000 to 79,999	6,221	5,019	6,169	6,076	465,661	13,274
80,000 to 89,999	5,163	4,439	5,137	5,390	438,055	14,019
90,000 to 99,999	4,185	3,680	4,163	4,521	397,111	14,286
100,000 to 149,999	10,462	9,438	10,440	11,622	1,254,150	56,364
150,000 to 199,999	3,370	3,030	3,354	3,725	575,937	32,594
\$ 200,000 and over	4,049	3,605	4,037	4,533	2,230,745	176,439
Total	124,639	60,488	93,836	78,897	\$ 7,920,273	\$ 349,502

PLUMAS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	69	35	f	16	\$ -2,468	
\$ 1 to 9,999	1,490	186	406	296	7,602	\$ 12
10,000 to 11,999	299	58	90	106	3,278	4
12,000 to 13,999	273	80	108	128	3,525	6
14,000 to 15,999	260	74	120	116	3,904	9
16,000 to 17,999	272	88	127	124	4,633	18
18,000 to 19,999	247	93	125	128	4,701	25
20,000 to 21,999	274	94	159	138	5,740	40
22,000 to 23,999	255	128	129	163	5,868	33
24,000 to 25,999	200	72	120	101	5,003	43
26,000 to 27,999	179	93	119	95	4,845	39
28,000 to 29,999	197	93	150	90	5,718	67
30,000 to 31,999	207	95	150	129	6,410	78
32,000 to 33,999	189	99	149	97	6,234	87
34,000 to 35,999	172	94	129	124	6,008	69
36,000 to 37,999	182	107	146	125	6,746	96
38,000 to 39,999	211	138	171	150	8,228	110
40,000 to 49,999	816	547	746	618	36,515	635
50,000 to 59,999	607	492	594	517	33,185	672
60,000 to 69,999	445	381	442	398	28,796	745
70,000 to 79,999	302	270	300	265	22,582	683
80,000 to 89,999	217	200	215	194	18,427	648
90,000 to 99,999	160	140	159	124	15,097	604
100,000 to 149,999	281	253	280	202	33,587	1,649
150,000 to 199,999	74	66	74	52	12,663	743
\$ 200,000 and over	73	65	f	42	36,130	2,826
Total	7,951	4,041	5,281	4,538	\$ 322,955	\$ 9,941

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

RIVERSIDE							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	3,656	1,446	77	1,249	\$ -233,105	\$	59
\$ 1 to 9,999	93,845	10,845	18,763	39,394	512,041		613
10,000 to 11,999	22,749	3,897	6,600	15,460	250,017		352
12,000 to 13,999	22,778	4,488	8,418	16,058	296,100		526
14,000 to 15,999	22,787	5,353	9,084	16,994	341,751		795
16,000 to 17,999	21,596	5,571	8,773	16,868	366,893		1,215
18,000 to 19,999	20,465	5,908	8,398	17,064	388,432		1,628
20,000 to 21,999	18,891	5,847	8,003	17,473	396,472		1,952
22,000 to 23,999	17,788	6,043	7,727	15,530	408,843		2,302
24,000 to 25,999	16,675	6,095	7,504	15,582	416,493		2,696
26,000 to 27,999	15,528	6,119	8,171	14,332	418,990		3,174
28,000 to 29,999	14,344	5,842	7,909	13,711	415,846		3,541
30,000 to 31,999	13,567	5,763	7,842	12,931	420,416		3,892
32,000 to 33,999	12,575	5,829	7,809	12,189	414,878		4,169
34,000 to 35,999	12,035	5,812	7,842	12,166	421,077		4,531
36,000 to 37,999	11,358	5,705	7,753	11,763	420,180		4,844
38,000 to 39,999	10,818	5,619	7,810	10,959	421,758		5,176
40,000 to 49,999	47,049	27,627	38,010	50,987	2,107,997		30,160
50,000 to 59,999	36,275	24,856	33,249	42,630	1,987,661		35,613
60,000 to 69,999	29,011	22,070	28,194	34,801	1,879,295		41,357
70,000 to 79,999	22,211	18,423	21,947	27,748	1,660,641		42,798
80,000 to 89,999	16,245	13,948	16,139	20,162	1,376,055		41,405
90,000 to 99,999	11,950	10,598	11,883	14,798	1,132,063		38,369
100,000 to 149,999	24,414	21,808	24,321	28,381	2,893,361		124,041
150,000 to 199,999	6,046	5,192	6,010	6,037	1,032,748		57,390
\$ 200,000 and over	7,183	5,958	7,138	5,818	3,683,158		277,282
Total	551,839	246,662	325,374	491,085	\$ 23,830,059	\$	729,880

SACRAMENTO							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	2,201	779	53	724	\$ -93,374	\$	35
\$ 1 to 9,999	73,828	6,619	19,067	22,970	392,166		720
10,000 to 11,999	16,675	2,153	5,887	8,158	183,470		357
12,000 to 13,999	16,962	2,456	8,560	8,524	220,694		546
14,000 to 15,999	17,093	2,834	9,271	9,193	256,358		836
16,000 to 17,999	16,858	3,115	9,319	9,518	286,563		1,301
18,000 to 19,999	16,244	3,179	9,248	9,536	308,808		1,862
20,000 to 21,999	15,990	3,364	9,264	9,742	335,594		2,424
22,000 to 23,999	15,750	3,466	9,361	9,575	362,124		3,076
24,000 to 25,999	15,319	3,736	9,169	9,680	382,939		3,706
26,000 to 27,999	14,954	3,864	9,865	9,428	403,602		4,570
28,000 to 29,999	14,303	3,961	9,782	8,877	414,662		5,305
30,000 to 31,999	13,918	3,861	9,984	8,596	431,378		6,050
32,000 to 33,999	13,421	4,065	10,388	8,364	442,849		6,693
34,000 to 35,999	12,495	4,137	9,968	7,969	437,216		7,106
36,000 to 37,999	11,760	4,147	9,607	7,778	434,983		7,504
38,000 to 39,999	10,801	4,013	9,167	7,235	421,112		7,711
40,000 to 49,999	46,053	20,515	41,846	33,239	2,062,200		43,054
50,000 to 59,999	36,415	19,927	35,308	28,512	1,995,589		50,187
60,000 to 69,999	28,378	18,967	28,048	24,933	1,837,150		52,581
70,000 to 79,999	20,895	15,906	20,794	19,645	1,562,548		49,414
80,000 to 89,999	15,792	12,745	15,752	15,530	1,338,780		47,755
90,000 to 99,999	12,202	10,324	12,174	11,783	1,156,247		45,218
100,000 to 149,999	26,846	23,331	26,810	26,067	3,189,215		151,467
150,000 to 199,999	6,815	5,894	6,800	6,554	1,159,998		68,336
\$ 200,000 and over	7,396	6,212	7,377	7,351	3,540,882		263,702
Total	499,364	193,570	352,869	329,481	\$ 23,463,753	\$	831,516

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

SAN BENITO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	141	58	f	93	\$ -9,529	\$ 4
\$ 1 to 9,999	3,433	294	1,016	1,161	18,296	62
10,000 to 11,999	701	102	273	441	7,713	16
12,000 to 13,999	702	139	327	425	9,130	24
14,000 to 15,999	677	140	293	493	10,160	30
16,000 to 17,999	697	159	307	573	11,867	48
18,000 to 19,999	648	160	307	546	12,298	66
20,000 to 21,999	611	164	279	516	12,820	72
22,000 to 23,999	593	186	f	567	13,625	80
24,000 to 25,999	510	149	244	517	12,730	97
26,000 to 27,999	553	189	290	569	14,910	125
28,000 to 29,999	504	179	284	490	14,607	151
30,000 to 31,999	464	175	279	447	14,392	166
32,000 to 33,999	431	179	254	488	14,216	158
34,000 to 35,999	450	186	302	449	15,748	203
36,000 to 37,999	426	194	304	419	15,754	227
38,000 to 39,999	358	160	255	419	13,976	200
40,000 to 49,999	1,707	897	1,405	1,929	76,651	1,269
50,000 to 59,999	1,389	918	1,261	1,678	76,171	1,470
60,000 to 69,999	1,193	889	1,152	1,422	77,321	1,758
70,000 to 79,999	960	784	948	1,240	71,873	1,839
80,000 to 89,999	836	722	829	1,056	71,019	2,118
90,000 to 99,999	656	576	653	860	62,261	2,086
100,000 to 149,999	1,683	1,500	1,679	2,139	201,289	8,565
150,000 to 199,999	429	387	429	490	73,220	4,058
\$ 200,000 and over	456	405	455	464	239,937	18,656
<b>Total</b>	<b>21,208</b>	<b>9,891</b>	<b>14,074</b>	<b>19,891</b>	<b>\$ 1,152,453</b>	<b>\$ 43,548</b>

SAN BERNARDINO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	2,952	1,214	58	1,256	\$ -99,922	\$ 41
\$ 1 to 9,999	102,817	10,922	22,041	44,384	556,190	717
10,000 to 11,999	23,945	3,865	7,621	16,673	263,335	416
12,000 to 13,999	24,586	4,620	9,664	18,172	319,578	636
14,000 to 15,999	24,317	5,146	9,954	19,234	364,666	907
16,000 to 17,999	22,576	5,575	9,013	19,009	383,757	1,283
18,000 to 19,999	21,464	5,683	8,925	18,999	407,551	1,723
20,000 to 21,999	19,874	5,953	8,322	18,492	417,088	2,050
22,000 to 23,999	18,513	5,763	8,063	17,718	425,478	2,427
24,000 to 25,999	17,307	5,950	7,784	17,061	432,303	2,812
26,000 to 27,999	16,768	6,096	8,610	16,544	452,571	3,404
28,000 to 29,999	15,893	6,099	8,448	16,242	460,739	3,863
30,000 to 31,999	15,050	6,118	8,475	15,348	466,282	4,253
32,000 to 33,999	14,407	6,155	8,803	15,044	475,235	4,762
34,000 to 35,999	13,511	6,084	8,815	14,023	472,848	5,182
36,000 to 37,999	12,742	6,047	8,687	13,652	471,336	5,547
38,000 to 39,999	12,012	5,994	8,552	13,248	468,327	5,640
40,000 to 49,999	53,084	30,260	42,688	62,143	2,376,850	33,877
50,000 to 59,999	40,823	27,359	37,449	50,102	2,236,224	40,391
60,000 to 69,999	30,816	23,390	29,933	38,769	1,996,191	43,821
70,000 to 79,999	23,213	19,178	22,980	29,749	1,735,469	45,268
80,000 to 89,999	16,970	14,790	16,880	22,010	1,437,356	42,918
90,000 to 99,999	12,364	11,147	12,319	16,178	1,170,910	39,649
100,000 to 149,999	24,726	22,613	24,675	31,354	2,921,096	123,474
150,000 to 199,999	5,316	4,806	5,298	6,391	903,341	49,719
\$ 200,000 and over	5,049	4,376	5,023	5,454	2,203,287	161,427
<b>Total</b>	<b>591,095</b>	<b>255,203</b>	<b>349,080</b>	<b>557,249</b>	<b>\$ 23,718,086</b>	<b>\$ 626,207</b>

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

SAN DIEGO							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and deficit		7,192	2,200	180	2,324	\$ -444,099	\$ 427
\$ 1 to	9,999	180,206	15,599	46,357	48,722	950,871	1,976
10,000 to	11,999	41,053	5,806	14,544	20,188	451,626	881
12,000 to	13,999	43,834	7,153	20,910	23,288	570,110	1,361
14,000 to	15,999	44,218	8,353	22,859	25,460	663,146	2,055
16,000 to	17,999	42,830	9,134	22,201	26,744	727,581	3,128
18,000 to	19,999	40,853	9,776	21,863	26,388	775,913	4,392
20,000 to	21,999	38,570	9,996	21,040	25,569	809,697	5,451
22,000 to	23,999	36,430	10,068	20,232	23,860	837,515	6,586
24,000 to	25,999	34,963	10,484	20,138	23,200	873,480	7,961
26,000 to	27,999	33,025	10,396	21,093	21,886	891,269	9,654
28,000 to	29,999	31,330	10,347	20,623	20,973	908,082	10,987
30,000 to	31,999	30,145	10,485	20,757	19,836	934,133	12,356
32,000 to	33,999	27,627	10,045	20,209	18,638	911,503	13,155
34,000 to	35,999	26,297	10,098	20,002	18,108	920,110	14,271
36,000 to	37,999	24,797	10,224	19,481	17,384	917,177	15,053
38,000 to	39,999	23,291	9,909	18,991	16,447	908,299	15,810
40,000 to	49,999	96,120	46,543	84,575	72,229	4,301,192	84,964
50,000 to	59,999	73,988	43,029	70,146	60,294	4,052,563	95,124
60,000 to	69,999	57,412	38,499	56,044	50,346	3,719,038	99,112
70,000 to	79,999	44,709	33,221	44,165	41,457	3,343,860	100,187
80,000 to	89,999	34,765	27,252	34,516	33,081	2,947,612	99,095
90,000 to	99,999	26,657	21,435	26,479	25,538	2,526,786	94,000
100,000 to	149,999	65,819	54,641	65,516	63,051	7,894,831	358,049
150,000 to	199,999	22,785	19,079	22,689	21,812	3,903,192	218,646
\$ 200,000 and over		32,454	26,884	32,321	30,961	21,809,298	1,716,102
Total		1,161,370	470,656	787,931	777,784	\$ 67,104,785	\$ 2,990,783

SAN FRANCISCO							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and deficit		2,506	447	32	435	\$ -113,686	\$ 141
\$ 1 to	9,999	51,189	4,281	12,075	8,484	267,040	815
10,000 to	11,999	11,635	1,573	4,163	3,372	127,946	266
12,000 to	13,999	11,571	1,725	6,506	3,323	150,365	397
14,000 to	15,999	11,505	1,826	7,453	3,349	172,684	687
16,000 to	17,999	11,542	1,915	7,711	3,580	196,233	1,100
18,000 to	19,999	11,503	2,080	7,891	3,941	218,437	1,651
20,000 to	21,999	11,397	2,184	7,929	3,842	239,251	2,196
22,000 to	23,999	11,099	2,039	7,841	3,871	255,256	2,742
24,000 to	25,999	10,952	2,135	7,939	4,082	273,739	3,444
26,000 to	27,999	10,930	2,239	8,485	4,000	295,064	4,479
28,000 to	29,999	10,954	2,129	8,718	3,984	317,612	5,531
30,000 to	31,999	10,779	2,137	8,856	3,641	334,073	6,465
32,000 to	33,999	10,581	2,074	9,065	3,624	349,144	7,479
34,000 to	35,999	10,101	1,966	9,004	3,277	353,512	8,432
36,000 to	37,999	9,677	1,920	8,753	3,067	358,034	9,165
38,000 to	39,999	9,309	1,877	8,595	3,131	362,912	9,922
40,000 to	49,999	39,742	8,824	37,961	13,465	1,779,780	57,523
50,000 to	59,999	29,345	7,793	28,800	10,430	1,608,352	62,385
60,000 to	69,999	22,284	6,786	22,021	8,251	1,443,361	62,542
70,000 to	79,999	17,168	5,817	17,042	6,652	1,283,541	60,603
80,000 to	89,999	13,374	4,958	13,309	5,501	1,134,406	57,039
90,000 to	99,999	10,349	4,199	10,308	4,467	980,761	51,577
100,000 to	149,999	28,446	12,779	28,349	11,827	3,435,268	199,560
150,000 to	199,999	11,644	6,026	11,602	4,835	2,001,827	130,185
\$ 200,000 and over		21,014	12,215	20,933	9,996	20,619,056	1,667,180
Total		410,596	103,944	321,341	138,427	\$ 38,443,965	\$ 2,413,506

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

SAN JOAQUIN						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	1,145	484	26	539	\$ -65,689	\$ 19
\$ 1 to 9,999	34,522	3,549	8,303	12,501	186,214	335
10,000 to 11,999	7,891	1,279	2,596	4,910	86,760	149
12,000 to 13,999	7,733	1,526	3,321	4,994	100,538	222
14,000 to 15,999	7,786	1,702	3,562	5,390	116,840	327
16,000 to 17,999	7,483	1,792	3,413	5,511	127,141	479
18,000 to 19,999	7,289	1,866	3,556	5,471	138,420	714
20,000 to 21,999	6,699	2,000	3,222	5,359	140,656	830
22,000 to 23,999	6,473	2,033	3,118	5,448	148,902	996
24,000 to 25,999	5,940	1,938	3,047	4,950	148,358	1,181
26,000 to 27,999	5,777	2,028	3,342	4,810	155,918	1,460
28,000 to 29,999	5,400	2,054	3,243	4,633	156,569	1,594
30,000 to 31,999	5,157	1,977	3,363	4,268	159,801	1,839
32,000 to 33,999	4,905	1,961	3,370	4,234	161,786	2,006
34,000 to 35,999	4,671	1,955	3,383	4,170	163,427	2,220
36,000 to 37,999	4,413	2,025	3,374	3,922	163,223	2,326
38,000 to 39,999	4,267	2,031	3,335	3,891	166,371	2,475
40,000 to 49,999	17,952	10,045	15,598	17,777	804,608	13,662
50,000 to 59,999	14,297	9,567	13,628	15,719	783,822	16,275
60,000 to 69,999	11,106	8,524	10,921	13,027	719,528	17,661
70,000 to 79,999	8,758	7,312	8,710	10,715	655,143	18,550
80,000 to 89,999	6,565	5,720	6,539	8,136	556,513	18,073
90,000 to 99,999	4,939	4,376	4,925	6,103	468,029	17,263
100,000 to 149,999	10,192	9,194	10,169	12,353	1,206,580	54,937
150,000 to 199,999	2,512	2,222	2,503	2,761	427,015	24,893
\$ 200,000 and over	2,607	2,268	2,597	2,540	1,244,552	97,492
Total	206,479	91,428	133,164	174,132	\$ 9,121,025	\$ 297,978

SAN LUIS OBISPO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	912	369	26	300	\$ -53,600	\$ 63
\$ 1 to 9,999	17,035	1,405	5,143	3,119	89,275	201
10,000 to 11,999	3,726	476	1,264	1,174	40,998	82
12,000 to 13,999	3,833	640	1,886	1,440	49,835	114
14,000 to 15,999	3,601	708	1,977	1,356	54,016	172
16,000 to 17,999	3,385	804	1,811	1,568	57,534	248
18,000 to 19,999	3,225	785	1,827	1,467	61,298	356
20,000 to 21,999	3,141	888	1,735	1,527	65,938	443
22,000 to 23,999	2,964	956	1,634	1,535	68,201	534
24,000 to 25,999	2,738	934	1,628	1,404	68,447	619
26,000 to 27,999	2,607	958	1,717	1,291	70,310	746
28,000 to 29,999	2,582	1,005	1,777	1,313	74,820	867
30,000 to 31,999	2,440	1,005	1,725	1,356	75,641	942
32,000 to 33,999	2,287	1,008	1,692	1,271	75,488	1,047
34,000 to 35,999	2,171	1,024	1,676	1,300	75,956	1,083
36,000 to 37,999	2,127	1,056	1,681	1,318	78,685	1,155
38,000 to 39,999	1,920	968	1,569	1,213	74,869	1,208
40,000 to 49,999	8,575	4,915	7,555	5,934	383,941	6,946
50,000 to 59,999	6,731	4,471	6,425	5,240	368,892	8,033
60,000 to 69,999	5,323	4,082	5,213	4,862	344,724	8,703
70,000 to 79,999	4,167	3,361	4,125	3,734	311,397	9,026
80,000 to 89,999	3,206	2,764	3,195	2,988	271,803	8,830
90,000 to 99,999	2,374	2,038	2,366	2,271	224,927	8,284
100,000 to 149,999	5,159	4,528	5,136	4,632	613,970	27,937
150,000 to 199,999	1,565	1,364	1,556	1,278	267,916	15,554
\$ 200,000 and over	2,101	1,776	2,091	1,778	1,132,466	88,654
Total	99,895	44,288	68,430	56,669	\$ 4,947,747	\$ 191,847

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

SAN MATEO							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
\$	Zero and deficit	1,849	459	26	469	\$ -100,057	\$ 214
	1 to 9,999	41,232	2,237	16,056	4,560	202,254	905
	10,000 to 11,999	7,479	762	3,510	1,861	82,205	321
	12,000 to 13,999	7,599	955	4,356	2,228	98,756	396
	14,000 to 15,999	7,533	1,137	4,659	2,424	113,029	512
	16,000 to 17,999	7,806	1,282	4,909	2,822	132,604	782
	18,000 to 19,999	7,687	1,402	4,898	2,966	145,999	1,112
	20,000 to 21,999	7,655	1,468	4,918	3,145	160,833	1,409
	22,000 to 23,999	7,702	1,488	5,097	3,215	177,148	1,792
	24,000 to 25,999	7,470	1,562	5,013	3,174	186,688	2,181
	26,000 to 27,999	7,370	1,599	5,451	3,165	198,914	2,731
	28,000 to 29,999	7,340	1,698	5,464	3,369	212,842	3,229
	30,000 to 31,999	7,285	1,726	5,637	3,172	225,837	3,790
	32,000 to 33,999	7,183	1,765	5,825	3,285	237,008	4,310
	34,000 to 35,999	6,969	1,730	5,869	3,188	243,924	4,908
	36,000 to 37,999	6,962	1,832	5,951	3,285	257,496	5,511
	38,000 to 39,999	6,415	1,764	5,618	3,002	250,214	5,699
	40,000 to 49,999	28,516	8,860	26,204	14,616	1,278,110	33,896
	50,000 to 59,999	22,767	9,107	21,779	13,086	1,248,539	38,681
	60,000 to 69,999	18,490	9,012	18,040	11,807	1,198,870	41,326
70,000 to 79,999	15,465	8,762	15,273	11,338	1,157,388	42,740	
80,000 to 89,999	12,882	8,156	12,769	9,843	1,092,613	43,114	
90,000 to 99,999	10,503	6,979	10,445	8,514	995,692	42,084	
100,000 to 149,999	30,207	22,021	30,097	25,331	3,661,515	181,067	
150,000 to 199,999	12,906	10,070	12,880	10,905	2,219,799	131,290	
\$	200,000 and over	26,158	21,147	26,103	23,690	33,167,751	2,829,732
Total		331,430	128,980	266,847	178,460	\$ 48,845,972	\$ 3,423,732

SANTA BARBARA							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
\$	Zero and deficit	1,280	425	33	470	\$ -90,070	\$ 36
	1 to 9,999	26,712	2,274	7,056	8,290	141,444	280
	10,000 to 11,999	5,896	879	1,862	3,195	64,842	127
	12,000 to 13,999	6,007	1,085	2,613	3,582	78,059	165
	14,000 to 15,999	5,971	1,252	2,907	3,675	89,528	277
	16,000 to 17,999	5,870	1,354	3,014	3,831	99,695	430
	18,000 to 19,999	5,504	1,372	2,870	3,746	104,577	587
	20,000 to 21,999	5,231	1,490	2,734	3,738	109,815	713
	22,000 to 23,999	4,837	1,500	2,559	3,499	111,177	834
	24,000 to 25,999	4,681	1,478	2,568	3,406	116,994	1,043
	26,000 to 27,999	4,470	1,517	2,730	3,287	120,651	1,276
	28,000 to 29,999	4,124	1,464	2,606	3,048	119,529	1,403
	30,000 to 31,999	4,013	1,508	2,709	2,793	124,341	1,578
	32,000 to 33,999	3,707	1,422	2,662	2,596	122,346	1,748
	34,000 to 35,999	3,545	1,405	2,638	2,568	124,028	1,947
	36,000 to 37,999	3,510	1,475	2,708	2,548	129,871	2,139
	38,000 to 39,999	3,245	1,456	2,624	2,472	126,561	2,137
	40,000 to 49,999	13,253	6,779	11,561	10,224	593,296	11,680
	50,000 to 59,999	10,075	6,128	9,480	8,291	552,020	12,965
	60,000 to 69,999	7,556	5,265	7,353	6,619	489,413	13,172
70,000 to 79,999	5,888	4,432	5,781	5,340	439,978	13,355	
80,000 to 89,999	4,301	3,414	4,245	3,841	364,604	12,378	
90,000 to 99,999	3,431	2,800	3,399	3,145	325,185	12,120	
100,000 to 149,999	8,195	6,697	8,136	7,185	981,281	44,812	
150,000 to 199,999	2,962	2,379	2,945	2,405	508,651	28,475	
\$	200,000 and over	5,285	4,157	5,249	3,971	4,263,891	339,039
Total		159,549	65,407	105,042	107,765	\$ 10,211,707	\$ 504,716

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

SANTA CLARA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	3,654	904	63	934	\$ -168,078	\$ 76
\$ 1 to 9,999	98,579	6,418	34,151	18,088	487,151	1,678
10,000 to 11,999	18,165	2,243	8,094	6,892	199,686	633
12,000 to 13,999	18,009	2,394	9,885	7,439	233,953	845
14,000 to 15,999	18,089	2,774	10,635	8,141	271,331	1,176
16,000 to 17,999	18,484	2,927	10,798	9,395	314,326	1,739
18,000 to 19,999	18,609	3,246	11,073	10,135	353,498	2,467
20,000 to 21,999	18,185	3,358	11,026	10,153	381,803	3,236
22,000 to 23,999	18,169	3,551	11,090	10,468	417,836	3,872
24,000 to 25,999	17,939	3,687	11,305	10,443	448,429	4,883
26,000 to 27,999	17,452	3,738	12,050	10,397	471,170	6,096
28,000 to 29,999	17,018	3,787	12,116	9,986	493,478	7,104
30,000 to 31,999	16,885	3,740	12,313	9,988	523,345	8,282
32,000 to 33,999	16,380	3,846	12,848	9,725	540,553	9,492
34,000 to 35,999	15,804	3,883	12,821	9,707	553,009	10,522
36,000 to 37,999	15,369	3,996	12,774	9,036	568,512	11,662
38,000 to 39,999	14,751	3,984	12,730	8,845	575,160	12,653
40,000 to 49,999	64,413	19,910	58,625	40,059	2,885,878	74,461
50,000 to 59,999	51,958	20,204	49,707	34,388	2,849,497	88,358
60,000 to 69,999	43,234	19,932	42,317	30,432	2,803,601	98,175
70,000 to 79,999	36,032	19,283	35,630	26,713	2,696,472	103,490
80,000 to 89,999	30,226	17,947	30,011	24,076	2,565,574	105,379
90,000 to 99,999	25,765	16,556	25,641	21,354	2,443,998	106,891
100,000 to 149,999	77,477	55,746	77,234	69,610	9,412,480	474,614
150,000 to 199,999	36,327	29,171	36,271	36,173	6,249,360	368,978
\$ 200,000 and over	63,297	52,400	63,178	66,137	60,961,010	5,196,893
Total	790,270	309,625	624,386	508,714	\$ 99,533,028	\$ 6,703,655

SANTA CRUZ						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	763	218	18	251	\$ -34,255	\$ 6
\$ 1 to 9,999	18,142	1,348	4,954	5,842	98,618	266
10,000 to 11,999	4,220	507	1,351	2,679	46,360	98
12,000 to 13,999	3,855	538	1,859	2,218	50,120	121
14,000 to 15,999	3,824	611	2,017	2,133	57,369	192
16,000 to 17,999	3,689	682	2,025	2,166	62,698	289
18,000 to 19,999	3,623	771	1,940	2,442	68,832	404
20,000 to 21,999	3,470	798	1,936	2,283	72,860	525
22,000 to 23,999	3,277	808	1,840	2,315	75,358	624
24,000 to 25,999	3,014	754	1,754	2,039	75,343	732
26,000 to 27,999	2,871	753	1,845	1,922	77,440	885
28,000 to 29,999	2,749	745	1,855	1,845	79,687	1,084
30,000 to 31,999	2,634	781	1,840	1,768	81,607	1,167
32,000 to 33,999	2,473	745	1,881	1,532	81,541	1,331
34,000 to 35,999	2,434	785	1,869	1,658	85,178	1,467
36,000 to 37,999	2,142	697	1,709	1,426	79,229	1,470
38,000 to 39,999	2,134	757	1,762	1,447	83,218	1,576
40,000 to 49,999	9,079	3,609	8,055	6,280	406,603	9,036
50,000 to 59,999	6,951	3,478	6,611	5,096	381,113	10,109
60,000 to 69,999	5,435	3,194	5,321	4,191	352,381	10,588
70,000 to 79,999	4,340	2,850	4,292	3,393	324,689	10,845
80,000 to 89,999	3,521	2,522	3,496	2,954	299,052	11,056
90,000 to 99,999	2,876	2,083	2,862	2,336	272,590	10,881
100,000 to 149,999	7,710	6,010	7,687	6,730	928,875	44,553
150,000 to 199,999	2,951	2,353	2,945	2,680	506,576	30,026
\$ 200,000 and over	4,591	3,680	4,577	4,067	3,061,353	250,649
Total	112,768	42,077	78,301	73,693	\$ 7,674,434	\$ 399,980

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

SHASTA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	545	251	f	186	\$ -17,918	\$ 16
\$ 1 to 9,999	11,466	1,451	2,776	2,961	60,722	102
10,000 to 11,999	2,640	519	840	1,063	29,077	48
12,000 to 13,999	2,718	619	1,228	1,234	35,364	73
14,000 to 15,999	2,620	698	1,296	1,205	39,288	107
16,000 to 17,999	2,460	766	1,157	1,302	41,785	154
18,000 to 19,999	2,447	820	1,227	1,339	46,485	224
20,000 to 21,999	2,315	856	1,199	1,246	48,573	296
22,000 to 23,999	2,061	870	1,059	1,130	47,381	302
24,000 to 25,999	1,922	817	1,082	1,073	47,985	370
26,000 to 27,999	1,819	854	1,127	1,176	49,108	422
28,000 to 29,999	1,676	810	1,109	1,027	48,584	472
30,000 to 31,999	1,620	882	1,084	1,078	50,215	490
32,000 to 33,999	1,550	878	1,081	1,114	51,126	563
34,000 to 35,999	1,472	874	1,082	1,054	51,513	584
36,000 to 37,999	1,390	865	1,096	978	51,422	636
38,000 to 39,999	1,314	864	1,064	1,026	51,214	652
40,000 to 49,999	5,645	3,946	5,080	4,739	252,748	3,847
50,000 to 59,999	4,283	3,380	4,168	3,858	234,043	4,701
60,000 to 69,999	3,242	2,749	3,199	3,006	209,783	5,161
70,000 to 79,999	2,212	1,956	2,199	2,197	165,038	4,735
80,000 to 89,999	1,551	1,396	1,545	1,549	131,212	4,448
90,000 to 99,999	1,129	1,043	1,121	1,188	107,001	4,058
100,000 to 149,999	2,098	1,897	2,092	1,974	248,184	11,713
150,000 to 199,999	554	492	f	547	95,272	5,655
\$ 200,000 and over	718	641	710	704	381,466	28,088
Total	63,467	31,194	40,180	39,954	\$ 2,556,676	\$ 77,917

SIERRA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	13	f	f	1	\$ -857	
\$ 1 to 9,999	223	40	52	33	1,048	
10,000 to 11,999	39	f	19	4	428	\$ 1
12,000 to 13,999	40	f	25	14	525	2
14,000 to 15,999	49	10	27	21	738	2
16,000 to 17,999	58	19	28	32	991	4
18,000 to 19,999	49	14	31	17	927	5
20,000 to 21,999	44	21	22	17	922	6
22,000 to 23,999	41	13	27	14	935	8
24,000 to 25,999	33	15	16	20	827	6
26,000 to 27,999	33	f	21	11	894	10
28,000 to 29,999	29	12	22	11	844	8
30,000 to 31,999	32	18	24	12	991	10
32,000 to 33,999	31	14	23	22	1,024	15
34,000 to 35,999	32	24	24	22	1,120	9
36,000 to 37,999	35	15	30	22	1,297	23
38,000 to 39,999	43	27	35	33	1,677	23
40,000 to 49,999	143	93	131	100	6,419	125
50,000 to 59,999	89	70	86	122	4,885	90
60,000 to 69,999	82	67	81	72	5,319	145
70,000 to 79,999	51	41	50	56	3,812	119
80,000 to 89,999	37	34	36	37	3,107	93
90,000 to 99,999	25	23	25	34	2,349	90
100,000 to 149,999	36	32	36	26	4,269	212
150,000 to 199,999	f	10	12	5	2,049	131
\$ 200,000 and over	f	f	f	8	3,339	247
Total	1,306	647	890	766	\$ 49,877	\$ 1,384

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

SISKIYOU						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	256	133	f	75	\$ -11,812	\$ 2
\$ 1 to 9,999	3,409	544	752	952	17,715	24
10,000 to 11,999	780	199	221	334	8,566	13
12,000 to 13,999	768	217	293	376	9,966	18
14,000 to 15,999	703	235	309	376	10,554	28
16,000 to 17,999	642	224	267	330	10,933	36
18,000 to 19,999	644	264	307	315	12,227	57
20,000 to 21,999	603	285	291	358	12,649	64
22,000 to 23,999	581	266	306	330	13,367	81
24,000 to 25,999	508	258	286	304	12,695	95
26,000 to 27,999	472	258	302	286	12,726	106
28,000 to 29,999	485	266	316	305	14,056	128
30,000 to 31,999	468	273	317	323	14,506	135
32,000 to 33,999	466	303	334	335	15,376	156
34,000 to 35,999	383	257	296	249	13,391	152
36,000 to 37,999	398	256	321	288	14,733	181
38,000 to 39,999	361	241	307	275	14,075	180
40,000 to 49,999	1,398	1,029	1,279	1,082	62,372	977
50,000 to 59,999	1,005	823	979	870	55,079	1,152
60,000 to 69,999	725	626	715	627	46,964	1,209
70,000 to 79,999	472	415	467	399	35,097	1,073
80,000 to 89,999	302	269	298	271	25,567	879
90,000 to 99,999	221	200	219	192	20,896	833
100,000 to 149,999	375	323	368	285	43,944	2,191
150,000 to 199,999	106	92	f	80	18,108	1,080
\$ 200,000 and over	149	127	148	99	72,963	5,504
Total	16,680	8,383	9,807	9,716	\$ 576,714	\$ 16,354

SOLANO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	536	191	f	194	\$ -15,778	\$ 6
\$ 1 to 9,999	23,064	1,377	7,259	5,511	118,542	269
10,000 to 11,999	4,610	514	1,924	2,003	50,693	115
12,000 to 13,999	4,810	628	2,489	2,205	62,590	176
14,000 to 15,999	4,839	772	2,681	2,346	72,538	246
16,000 to 17,999	4,679	797	2,585	2,419	79,527	365
18,000 to 19,999	4,679	945	2,594	2,560	88,808	529
20,000 to 21,999	4,724	1,009	2,677	2,838	99,167	707
22,000 to 23,999	4,590	1,118	2,573	2,909	105,571	825
24,000 to 25,999	4,442	1,097	2,540	2,899	111,062	1,012
26,000 to 27,999	4,358	1,159	2,810	2,836	117,636	1,245
28,000 to 29,999	4,117	1,169	2,720	2,720	119,441	1,422
30,000 to 31,999	4,173	1,324	2,811	2,872	129,381	1,589
32,000 to 33,999	3,928	1,328	2,894	2,716	129,565	1,777
34,000 to 35,999	3,817	1,326	2,902	2,863	133,613	1,966
36,000 to 37,999	3,632	1,324	2,903	2,608	134,299	2,145
38,000 to 39,999	3,392	1,309	2,744	2,687	132,218	2,164
40,000 to 49,999	14,964	6,980	13,073	12,712	670,708	12,347
50,000 to 59,999	12,628	7,362	12,042	12,206	693,362	15,351
60,000 to 69,999	10,418	7,308	10,250	11,288	676,023	17,167
70,000 to 79,999	8,513	6,735	8,451	10,067	636,899	17,885
80,000 to 89,999	6,837	5,805	6,802	8,267	579,838	18,480
90,000 to 99,999	5,103	4,565	5,089	6,153	484,241	17,279
100,000 to 149,999	11,020	10,021	10,999	13,421	1,301,461	57,455
150,000 to 199,999	2,481	2,224	2,470	2,830	421,706	23,796
\$ 200,000 and over	1,823	1,574	f	1,877	769,832	59,190
Total	162,177	69,961	118,106	124,007	\$ 7,902,943	\$ 255,508

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

SONOMA							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and deficit		1,406	402	42	395	\$ -77,710	\$ 29
\$ 1 to	9,999	29,009	1,831	9,658	4,644	149,763	424
10,000 to	11,999	6,082	697	2,439	1,841	66,859	177
12,000 to	13,999	6,226	817	3,324	2,175	80,954	242
14,000 to	15,999	6,252	1,001	3,675	2,462	93,814	346
16,000 to	17,999	6,508	1,115	3,902	3,068	110,579	558
18,000 to	19,999	6,191	1,195	3,701	3,091	117,569	766
20,000 to	21,999	6,099	1,250	3,741	3,071	127,963	1,000
22,000 to	23,999	5,999	1,314	3,678	3,268	137,950	1,234
24,000 to	25,999	5,860	1,407	3,723	3,065	146,419	1,543
26,000 to	27,999	5,536	1,453	3,875	3,000	149,397	1,838
28,000 to	29,999	5,521	1,463	3,868	2,964	160,012	2,180
30,000 to	31,999	5,124	1,414	3,730	2,814	158,774	2,333
32,000 to	33,999	4,897	1,486	3,832	2,582	161,545	2,580
34,000 to	35,999	4,835	1,503	3,928	2,711	169,196	2,935
36,000 to	37,999	4,427	1,458	3,642	2,605	163,742	3,021
38,000 to	39,999	4,370	1,588	3,717	2,606	170,361	3,206
40,000 to	49,999	18,480	7,931	16,580	12,352	827,039	17,685
50,000 to	59,999	14,541	8,134	13,953	10,944	797,216	19,669
60,000 to	69,999	11,636	7,913	11,424	9,795	754,421	20,690
70,000 to	79,999	9,460	7,051	9,380	8,526	707,770	22,009
80,000 to	89,999	7,365	5,960	7,331	7,089	624,515	21,254
90,000 to	99,999	5,721	4,733	5,703	5,444	542,491	20,691
100,000 to	149,999	13,766	11,703	13,729	13,686	1,643,693	76,480
150,000 to	199,999	4,319	3,622	4,305	4,051	739,652	43,258
\$ 200,000 and over		5,952	4,905	5,933	5,265	3,970,878	321,435
Total		205,582	83,348	152,813	123,514	\$ 12,694,862	\$ 587,583

STANISLAUS							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and deficit		1,038	503	31	493	\$ -63,985	\$ 10
\$ 1 to	9,999	30,350	3,359	7,268	11,676	164,484	241
10,000 to	11,999	6,577	1,161	2,302	4,054	72,281	123
12,000 to	13,999	6,668	1,409	2,881	4,372	86,657	197
14,000 to	15,999	6,386	1,502	2,927	4,472	95,756	263
16,000 to	17,999	6,349	1,680	2,822	4,770	107,869	410
18,000 to	19,999	5,904	1,712	2,716	4,698	112,141	532
20,000 to	21,999	5,610	1,842	2,621	4,743	117,741	660
22,000 to	23,999	5,205	1,864	2,454	4,431	119,662	762
24,000 to	25,999	4,911	1,812	2,471	4,381	122,686	907
26,000 to	27,999	4,702	1,962	2,619	4,179	126,883	1,068
28,000 to	29,999	4,450	1,916	2,565	4,095	129,036	1,240
30,000 to	31,999	4,286	1,884	2,664	4,014	132,788	1,369
32,000 to	33,999	3,995	1,852	2,608	3,841	131,792	1,499
34,000 to	35,999	3,891	1,900	2,741	3,658	136,185	1,663
36,000 to	37,999	3,816	2,002	2,746	3,822	141,132	1,789
38,000 to	39,999	3,439	1,908	2,582	3,627	134,047	1,771
40,000 to	49,999	14,739	9,260	12,600	16,272	660,350	10,142
50,000 to	59,999	11,452	8,315	10,972	13,198	627,597	12,314
60,000 to	69,999	8,788	7,171	8,701	10,535	569,223	13,611
70,000 to	79,999	6,203	5,307	6,177	7,509	463,301	13,266
80,000 to	89,999	4,367	3,902	4,353	5,354	369,761	12,109
90,000 to	99,999	3,013	2,697	3,006	3,717	285,140	10,592
100,000 to	149,999	5,874	5,274	5,862	6,873	692,869	31,697
150,000 to	199,999	1,467	1,266	1,464	1,540	250,877	14,737
\$ 200,000 and over		1,909	1,676	1,903	1,829	926,896	71,038
Total		165,389	75,136	102,056	142,153	\$ 6,713,167	\$ 204,010

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

SUTTER						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	337	169	f	202	\$ -23,167	\$ 6
\$ 1 to 9,999	5,774	864	1,303	2,227	30,695	41
10,000 to 11,999	1,277	334	391	866	14,017	21
12,000 to 13,999	1,191	348	469	815	15,489	30
14,000 to 15,999	1,233	382	541	852	18,508	46
16,000 to 17,999	1,230	425	503	937	20,933	72
18,000 to 19,999	1,174	429	525	1,165	22,305	100
20,000 to 21,999	1,096	432	515	848	22,986	127
22,000 to 23,999	1,002	449	451	854	23,027	139
24,000 to 25,999	867	397	428	707	21,674	151
26,000 to 27,999	834	406	465	704	22,531	178
28,000 to 29,999	791	392	440	742	22,917	188
30,000 to 31,999	718	352	467	556	22,246	238
32,000 to 33,999	694	364	473	568	22,869	247
34,000 to 35,999	659	365	446	618	23,070	265
36,000 to 37,999	604	348	433	579	22,347	266
38,000 to 39,999	554	329	433	531	21,604	279
40,000 to 49,999	2,445	1,554	2,168	2,259	109,593	1,754
50,000 to 59,999	1,795	1,357	1,713	1,874	98,346	1,967
60,000 to 69,999	1,485	1,219	1,458	1,696	96,058	2,304
70,000 to 79,999	1,150	1,015	1,143	1,279	85,929	2,493
80,000 to 89,999	772	702	769	867	65,476	2,147
90,000 to 99,999	562	513	560	626	53,268	2,011
100,000 to 149,999	991	881	987	1,019	117,024	5,489
150,000 to 199,999	242	212	f	252	41,564	2,419
\$ 200,000 and over	295	259	294	256	119,612	9,202
Total	29,772	14,497	17,620	23,899	\$ 1,110,923	\$ 32,180

TEHAMA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	178	99	f	47	\$ -6,299	\$ 2
\$ 1 to 9,999	3,396	559	578	1,274	18,522	18
10,000 to 11,999	856	184	242	441	9,405	11
12,000 to 13,999	784	222	307	428	10,188	17
14,000 to 15,999	778	230	330	508	11,650	26
16,000 to 17,999	749	260	311	506	12,719	40
18,000 to 19,999	749	313	306	577	14,231	56
20,000 to 21,999	669	296	305	434	14,036	70
22,000 to 23,999	631	261	305	454	14,510	88
24,000 to 25,999	636	293	311	491	15,890	112
26,000 to 27,999	567	271	347	410	15,309	124
28,000 to 29,999	518	273	321	429	15,017	130
30,000 to 31,999	488	293	301	428	15,161	126
32,000 to 33,999	422	246	291	356	13,930	139
34,000 to 35,999	431	283	314	345	15,077	164
36,000 to 37,999	399	269	297	400	14,754	173
38,000 to 39,999	346	244	266	350	13,482	159
40,000 to 49,999	1,438	1,074	1,281	1,385	64,263	966
50,000 to 59,999	979	826	958	986	53,457	1,052
60,000 to 69,999	733	628	724	699	47,292	1,218
70,000 to 79,999	435	396	432	439	32,555	969
80,000 to 89,999	288	265	288	282	24,336	857
90,000 to 99,999	210	196	210	219	19,923	762
100,000 to 149,999	334	300	333	330	39,575	1,935
150,000 to 199,999	100	84	f	98	17,140	1,029
\$ 200,000 and over	116	96	116	95	42,671	3,341
Total	17,230	8,461	9,578	12,411	\$ 558,794	\$ 13,584

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

TRINITY						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	57	27	f	18	\$ -1,149	\$ 2
\$ 1 to 9,999	904	191	178	249	4,627	5
10,000 to 11,999	198	43	65	96	2,181	3
12,000 to 13,999	198	75	70	74	2,583	4
14,000 to 15,999	174	64	79	72	2,605	7
16,000 to 17,999	152	52	69	74	2,571	9
18,000 to 19,999	163	58	83	97	3,098	15
20,000 to 21,999	156	72	76	99	3,281	17
22,000 to 23,999	168	91	92	85	3,866	23
24,000 to 25,999	144	70	87	67	3,588	26
26,000 to 27,999	161	75	109	89	4,346	43
28,000 to 29,999	137	76	94	72	3,973	35
30,000 to 31,999	112	64	84	56	3,464	37
32,000 to 33,999	119	72	88	73	3,921	40
34,000 to 35,999	104	61	79	85	3,633	42
36,000 to 37,999	87	59	71	64	3,221	42
38,000 to 39,999	86	60	73	71	3,357	44
40,000 to 49,999	353	276	307	314	15,757	227
50,000 to 59,999	269	223	262	223	14,804	313
60,000 to 69,999	182	153	181	125	11,840	326
70,000 to 79,999	136	126	134	131	10,108	297
80,000 to 89,999	82	75	82	59	6,917	257
90,000 to 99,999	56	53	55	38	5,300	200
100,000 to 149,999	108	88	108	79	12,824	639
150,000 to 199,999	30	28	30	22	5,129	317
\$ 200,000 and over	17	11	f	8	7,422	587
Total	4,353	2,243	2,575	2,440	\$ 143,267	\$ 3,557

TULARE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	982	544	22	573	\$ -80,795	\$ 20
\$ 1 to 9,999	27,304	3,442	4,597	19,074	156,068	156
10,000 to 11,999	6,502	1,244	1,546	6,450	71,350	80
12,000 to 13,999	6,072	1,403	1,781	6,006	78,873	111
14,000 to 15,999	5,776	1,543	1,843	5,907	86,554	164
16,000 to 17,999	5,353	1,593	1,715	5,567	90,895	249
18,000 to 19,999	5,061	1,735	1,798	5,422	96,018	346
20,000 to 21,999	4,540	1,663	1,627	4,902	95,227	397
22,000 to 23,999	4,125	1,626	1,606	4,556	94,787	475
24,000 to 25,999	3,919	1,698	1,519	4,487	97,839	531
26,000 to 27,999	3,434	1,576	1,626	3,834	92,534	617
28,000 to 29,999	3,017	1,559	1,525	3,450	87,389	633
30,000 to 31,999	2,821	1,451	1,588	3,812	87,387	731
32,000 to 33,999	2,612	1,470	1,578	2,811	86,152	799
34,000 to 35,999	2,244	1,284	1,497	2,391	78,534	840
36,000 to 37,999	2,201	1,305	1,507	2,512	81,405	864
38,000 to 39,999	2,095	1,293	1,547	2,354	81,674	989
40,000 to 49,999	8,388	5,735	7,164	9,477	375,150	5,407
50,000 to 59,999	6,408	4,907	6,165	7,254	350,793	6,647
60,000 to 69,999	4,503	3,781	4,451	5,121	291,005	6,759
70,000 to 79,999	3,177	2,810	3,160	3,751	237,195	6,584
80,000 to 89,999	2,188	1,981	2,182	2,647	185,332	5,924
90,000 to 99,999	1,524	1,414	1,520	1,829	144,475	5,135
100,000 to 149,999	3,101	2,862	3,089	3,524	367,717	16,411
150,000 to 199,999	735	657	729	773	125,444	7,315
\$ 200,000 and over	1,006	893	998	971	407,994	30,000
Total	119,088	51,469	58,380	119,455	\$ 3,866,998	\$ 98,184

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

TUOLUMNE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	202	99	f	47	\$ -5,201	\$ 1
\$ 1 to 9,999	3,552	418	838	815	18,795	29
10,000 to 11,999	812	152	226	307	8,937	12
12,000 to 13,999	790	192	312	271	10,257	18
14,000 to 15,999	851	245	422	330	12,772	35
16,000 to 17,999	745	239	368	339	12,642	49
18,000 to 19,999	714	245	358	314	13,566	71
20,000 to 21,999	724	295	364	310	15,197	91
22,000 to 23,999	633	262	322	296	14,538	94
24,000 to 25,999	637	247	373	289	15,919	134
26,000 to 27,999	571	279	387	270	15,416	136
28,000 to 29,999	518	261	355	255	15,010	137
30,000 to 31,999	545	278	381	275	16,860	177
32,000 to 33,999	520	285	390	305	17,136	194
34,000 to 35,999	471	260	396	208	16,486	218
36,000 to 37,999	403	235	335	232	14,900	192
38,000 to 39,999	423	258	358	240	16,531	240
40,000 to 49,999	1,934	1,261	1,765	1,261	86,500	1,495
50,000 to 59,999	1,512	1,128	1,478	1,138	82,802	1,779
60,000 to 69,999	1,106	928	1,093	1,014	71,609	1,723
70,000 to 79,999	826	707	823	780	61,817	1,834
80,000 to 89,999	574	510	572	474	48,623	1,669
90,000 to 99,999	390	344	388	355	36,976	1,454
100,000 to 149,999	791	698	787	561	94,562	4,523
150,000 to 199,999	211	184	f	182	36,319	2,181
\$ 200,000 and over	241	207	240	162	112,603	8,944
Total	20,696	10,217	13,547	11,030	\$ 861,573	\$ 27,430

VENTURA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and deficit	1,922	611	43	587	\$ -81,729	\$ 27
\$ 1 to 9,999	49,284	4,066	15,261	14,040	256,537	604
10,000 to 11,999	10,568	1,538	3,801	5,718	116,358	262
12,000 to 13,999	10,383	1,768	4,703	5,969	135,022	343
14,000 to 15,999	10,608	2,133	4,998	6,837	159,078	505
16,000 to 17,999	10,166	2,271	4,822	7,022	172,756	719
18,000 to 19,999	9,820	2,383	4,789	6,968	186,583	990
20,000 to 21,999	9,120	2,435	4,603	7,244	191,436	1,223
22,000 to 23,999	8,650	2,570	4,368	6,356	198,771	1,429
24,000 to 25,999	8,331	2,617	4,386	6,435	208,104	1,719
26,000 to 27,999	7,918	2,567	4,702	6,163	213,731	2,091
28,000 to 29,999	7,461	2,587	4,551	5,741	216,312	2,376
30,000 to 31,999	7,199	2,616	4,608	5,793	223,095	2,678
32,000 to 33,999	6,708	2,515	4,607	5,252	221,307	2,869
34,000 to 35,999	6,394	2,461	4,594	4,983	223,663	3,207
36,000 to 37,999	6,167	2,593	4,597	4,903	228,217	3,414
38,000 to 39,999	5,947	2,602	4,637	4,790	231,838	3,655
40,000 to 49,999	25,148	12,436	21,241	21,431	1,126,654	20,358
50,000 to 59,999	20,068	11,848	18,634	18,081	1,100,304	23,922
60,000 to 69,999	16,724	11,640	16,240	16,286	1,084,221	26,965
70,000 to 79,999	13,574	10,353	13,395	14,135	1,016,173	29,001
80,000 to 89,999	10,991	8,956	10,903	11,824	932,141	29,380
90,000 to 99,999	8,827	7,476	8,791	9,933	836,364	29,641
100,000 to 149,999	23,404	20,553	23,324	26,216	2,808,630	124,537
150,000 to 199,999	7,411	6,587	7,392	8,326	1,267,632	70,571
\$ 200,000 and over	9,587	8,362	9,549	10,519	5,690,362	435,984
Total	312,380	138,544	213,539	241,552	\$ 18,963,558	\$ 818,470

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

YOLO							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	363	139	f	151	\$ -16,236	\$	4
\$ 1 to 9,999	11,950	954	3,733	3,105	61,479		154
10,000 to 11,999	2,432	347	f	1,187	26,741		65
12,000 to 13,999	2,520	406	1,285	1,377	32,801		95
14,000 to 15,999	2,491	506	1,393	1,386	37,334		126
16,000 to 17,999	2,441	468	1,406	1,363	41,510		208
18,000 to 19,999	2,247	507	1,228	1,425	42,670		255
20,000 to 21,999	2,094	504	1,212	1,345	43,949		316
22,000 to 23,999	1,986	550	1,121	1,280	45,733		374
24,000 to 25,999	1,813	559	1,038	1,373	45,296		419
26,000 to 27,999	1,797	533	1,158	1,263	48,498		537
28,000 to 29,999	1,667	579	1,085	1,242	48,320		578
30,000 to 31,999	1,672	569	1,159	1,199	51,853		693
32,000 to 33,999	1,605	622	1,138	1,257	52,954		736
34,000 to 35,999	1,395	550	1,063	1,025	48,794		752
36,000 to 37,999	1,293	539	1,009	1,046	47,805		764
38,000 to 39,999	1,236	544	993	1,038	48,170		822
40,000 to 49,999	5,320	2,747	4,759	4,286	238,339		4,704
50,000 to 59,999	4,152	2,552	4,003	3,675	227,734		5,345
60,000 to 69,999	3,301	2,398	3,247	3,169	214,070		5,795
70,000 to 79,999	2,639	2,051	2,625	2,669	197,513		6,114
80,000 to 89,999	1,975	1,599	1,963	1,948	167,410		5,876
90,000 to 99,999	1,562	1,352	1,555	1,645	148,050		5,661
100,000 to 149,999	3,810	3,361	3,804	3,986	457,712		21,571
150,000 to 199,999	1,322	1,171	1,317	1,351	225,863		13,055
\$ 200,000 and over	1,507	1,302	1,503	1,477	700,136		51,704
Total	66,590	27,409	45,731	46,268	\$ 3,284,502	\$	126,723

YUBA							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	179	100	f	82	\$ -9,049	\$	1
\$ 1 to 9,999	3,652	516	578	1,806	19,355		18
10,000 to 11,999	873	197	265	622	9,590		13
12,000 to 13,999	920	243	368	666	11,971		22
14,000 to 15,999	871	264	358	640	13,063		29
16,000 to 17,999	796	255	328	649	13,542		45
18,000 to 19,999	824	298	354	721	15,637		68
20,000 to 21,999	775	311	354	660	16,265		85
22,000 to 23,999	731	314	344	613	16,777		102
24,000 to 25,999	697	329	353	610	17,427		123
26,000 to 27,999	621	300	359	533	16,748		139
28,000 to 29,999	547	290	311	525	15,840		131
30,000 to 31,999	534	299	339	524	16,562		154
32,000 to 33,999	520	294	361	473	17,174		171
34,000 to 35,999	468	291	335	438	16,374		163
36,000 to 37,999	410	251	298	420	15,159		172
38,000 to 39,999	412	275	320	438	16,069		189
40,000 to 49,999	1,647	1,188	1,445	1,741	73,763		1,080
50,000 to 59,999	1,126	883	1,081	1,221	61,462		1,186
60,000 to 69,999	814	706	807	848	52,651		1,264
70,000 to 79,999	520	459	518	559	38,938		1,127
80,000 to 89,999	335	302	334	317	28,376		951
90,000 to 99,999	222	206	222	217	21,034		805
100,000 to 149,999	402	353	399	349	47,408		2,217
150,000 to 199,999	93	77	93	79	15,722		937
\$ 200,000 and over	83	66	f	43	36,968		2,811
Total	19,072	9,067	10,611	15,794	\$ 614,825	\$	14,003

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

RESIDENT-OUT-OF-STATE-ADDRESS							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and deficit		1,012	295	20	337	\$ -82,832	\$ 17
\$ 1 to	9,999	20,791	2,043	3,306	4,391	112,345	150
10,000 to	11,999	4,396	590	2,037	1,510	48,284	97
12,000 to	13,999	4,536	674	2,754	1,402	59,039	187
14,000 to	15,999	4,481	754	2,849	1,554	67,084	277
16,000 to	17,999	3,959	790	2,443	1,571	67,183	368
18,000 to	19,999	3,663	818	2,336	1,525	69,515	488
20,000 to	21,999	3,164	753	2,070	1,348	66,374	555
22,000 to	23,999	2,997	742	1,938	1,440	68,915	643
24,000 to	25,999	2,854	745	1,883	1,300	71,308	777
26,000 to	27,999	2,565	725	1,779	1,275	69,214	874
28,000 to	29,999	2,445	685	1,759	1,190	70,888	1,014
30,000 to	31,999	2,206	622	1,660	1,073	68,378	1,065
32,000 to	33,999	2,070	614	1,625	1,068	68,287	1,217
34,000 to	35,999	1,896	556	1,548	900	66,288	1,251
36,000 to	37,999	1,858	579	1,550	981	68,709	1,400
38,000 to	39,999	1,683	569	1,444	773	65,584	1,430
40,000 to	49,999	6,961	2,514	6,310	3,635	310,989	8,073
50,000 to	59,999	5,117	2,078	4,904	2,562	280,118	8,943
60,000 to	69,999	4,029	1,866	3,913	2,071	261,083	9,512
70,000 to	79,999	3,128	1,652	3,078	1,760	233,887	9,313
80,000 to	89,999	2,413	1,365	2,391	1,355	204,719	8,757
90,000 to	99,999	1,868	1,088	1,855	1,001	177,191	8,312
100,000 to	149,999	5,399	3,423	5,371	3,191	654,455	35,237
150,000 to	199,999	2,478	1,682	2,466	1,733	427,485	26,800
\$ 200,000 and over		4,675	3,124	4,668	3,368	3,356,477	378,652
Total		102,644	31,346	67,957	44,314	\$ 6,930,967	\$ 505,409

NONRESIDENT							
Adjusted Gross Income Class		Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
Zero and deficit		5,472	2,607	71	2,731	\$ -1,734,122	\$ 176
\$ 1 to	9,999	35,585	4,870	8,105	6,824	175,978	36,290
10,000 to	11,999	8,565	1,303	4,516	2,306	94,256	149
12,000 to	13,999	8,969	1,480	4,909	2,589	116,583	240
14,000 to	15,999	9,059	1,688	4,895	2,893	135,925	328
16,000 to	17,999	8,806	1,887	4,729	2,962	149,633	481
18,000 to	19,999	8,230	2,045	4,660	3,085	156,249	616
20,000 to	21,999	8,009	2,248	4,647	3,069	168,229	768
22,000 to	23,999	7,597	2,233	4,500	3,089	174,651	881
24,000 to	25,999	7,326	2,364	4,367	3,092	183,054	1,052
26,000 to	27,999	6,826	2,356	4,250	2,975	184,259	1,190
28,000 to	29,999	6,792	2,433	4,353	3,020	196,905	1,366
30,000 to	31,999	6,713	2,539	4,532	3,001	208,035	1,474
32,000 to	33,999	6,294	2,448	4,316	2,877	207,680	1,602
34,000 to	35,999	6,094	2,509	4,284	2,854	213,278	1,753
36,000 to	37,999	6,037	2,527	4,399	2,824	223,322	1,940
38,000 to	39,999	5,974	2,672	4,354	3,103	232,973	1,995
40,000 to	49,999	26,415	12,626	20,305	14,026	1,185,082	11,302
50,000 to	59,999	22,569	12,367	17,928	13,035	1,238,026	13,079
60,000 to	69,999	19,011	11,478	15,473	11,884	1,233,287	14,498
70,000 to	79,999	16,158	10,394	13,283	10,425	1,209,283	15,184
80,000 to	89,999	13,364	9,066	11,061	9,197	1,134,280	15,232
90,000 to	99,999	11,485	8,060	9,538	8,171	1,089,641	14,926
100,000 to	149,999	36,454	27,153	30,392	27,182	4,442,023	66,417
150,000 to	199,999	19,314	15,056	16,126	15,996	3,338,404	50,912
\$ 200,000 and over		75,468	61,448	63,980	72,168	127,533,900	802,266
Total		392,586	207,857	273,973	235,378	\$ 143,490,811	\$ 1,056,117

Footnotes follow this section.

**TABLE 7 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**2000 Taxable Year**

UNALLOCATED							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	161	44	f	46	\$ -10,412		
\$ 1 to 9,999	6,417	419	1,227	1,681	32,337	\$ 517	
10,000 to 11,999	1,188	155	501	607	13,030	25	
12,000 to 13,999	1,205	156	669	639	15,643	43	
14,000 to 15,999	1,119	155	627	624	16,770	61	
16,000 to 17,999	1,023	187	610	572	17,394	90	
18,000 to 19,999	944	179	549	578	17,913	112	
20,000 to 21,999	782	157	495	487	16,395	137	
22,000 to 23,999	792	182	483	485	18,178	161	
24,000 to 25,999	689	156	451	386	17,223	187	
26,000 to 27,999	668	161	442	431	18,038	226	
28,000 to 29,999	604	142	420	381	17,519	260	
30,000 to 31,999	540	135	395	344	16,737	262	
32,000 to 33,999	517	129	417	271	17,037	306	
34,000 to 35,999	463	145	370	263	16,222	303	
36,000 to 37,999	412	103	339	265	15,242	309	
38,000 to 39,999	345	112	f	225	13,458	283	
40,000 to 49,999	1,587	567	1,439	957	71,027	1,753	
50,000 to 59,999	1,040	420	993	637	56,838	1,675	
60,000 to 69,999	745	421	725	566	48,275	1,409	
70,000 to 79,999	533	346	521	450	39,796	1,266	
80,000 to 89,999	418	275	405	330	35,463	1,223	
90,000 to 99,999	338	241	334	270	32,128	1,166	
100,000 to 149,999	837	609	829	745	101,017	4,299	
150,000 to 199,999	317	241	304	288	54,300	2,460	
\$ 200,000 and over	613	479	592	561	1,127,787	24,942	
Total	24,297	6,316	14,428	13,089	\$ 1,835,355	\$ 43,475	

STATE TOTALS							
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and deficit	94,562	31,771	1,900	32,518	\$ -7,061,622	\$ 2,717	
\$ 1 to 9,999	2,261,343	214,800	549,846	761,285	11,995,332	62,848	
10,000 to 11,999	504,625	77,005	165,503	297,198	5,549,726	10,391	
12,000 to 13,999	512,017	89,493	220,750	317,973	6,654,666	14,956	
14,000 to 15,999	507,944	101,647	235,196	335,994	7,616,938	21,804	
16,000 to 17,999	489,067	107,863	229,177	342,021	8,309,986	32,852	
18,000 to 19,999	469,853	114,093	228,060	345,158	8,921,346	45,853	
20,000 to 21,999	442,522	115,429	222,220	331,069	9,288,277	57,608	
22,000 to 23,999	418,727	115,909	215,075	315,117	9,626,235	68,921	
24,000 to 25,999	398,256	116,479	214,355	301,817	9,950,806	83,846	
26,000 to 27,999	377,923	117,150	227,316	287,686	10,199,996	101,759	
28,000 to 29,999	359,534	115,439	225,090	272,025	10,422,993	117,675	
30,000 to 31,999	345,167	114,908	226,754	259,273	10,696,672	132,817	
32,000 to 33,999	325,497	112,996	230,435	243,914	10,738,442	147,742	
34,000 to 35,999	308,565	111,584	229,239	232,675	10,796,976	162,538	
36,000 to 37,999	292,582	111,507	224,371	224,534	10,822,537	173,609	
38,000 to 39,999	276,716	109,953	221,142	214,791	10,789,081	183,659	
40,000 to 49,999	1,165,099	525,207	1,011,527	938,218	52,150,741	1,048,069	
50,000 to 59,999	889,155	480,760	837,282	756,142	48,714,747	1,176,818	
60,000 to 69,999	693,186	432,934	674,117	621,524	44,907,588	1,247,836	
70,000 to 79,999	538,387	372,875	529,392	504,210	40,267,280	1,253,894	
80,000 to 89,999	419,774	310,001	414,544	403,063	35,594,170	1,228,382	
90,000 to 99,999	329,287	252,856	325,561	319,935	31,215,684	1,179,795	
100,000 to 149,999	837,861	667,265	828,732	805,525	100,676,935	4,569,131	
150,000 to 199,999	302,951	245,575	298,801	286,179	51,966,962	2,840,728	
\$ 200,000 and over	503,025	408,246	489,852	477,919	442,728,849	26,109,546	
Total	14,063,625	5,573,745	9,276,237	10,227,763	\$ 993,541,343	\$ 42,075,794	

Footnotes follow this section.

**TABLE 8<sup>1</sup>**  
**Personal Income Tax Statistics**  
**TAXES PAID BY HIGH INCOME INDIVIDUALS**  
**2000 Taxable Year**

Income Concept Class	Number of Returns			Total Tax Liability (Thousands)	Number of Returns by Size of Average Tax Rate <sup>6</sup>							Number of Returns by Size of Average Tax				
	Total	Non-Taxable	Taxable		Under 1%	1% Under 2%	2% Under 3%	3% Under 5%	5% Under 7%	7% Under 9%	9% and Over <sup>7</sup>	\$1 Under \$1,000	\$1,000 Under \$2,000	\$2,000 Under \$6,000	\$6,000 and Over	
Adjusted Gross Income <sup>2</sup>																
\$ 50,000	9,238,524	4,499,744	4,738,780	\$ 2,394,018	6,671,130	1,174,617	628,313	708,329	44,555	9,111	2,470	3,957,160	624,601	155,756	1263	
50,000 to 100,000	2,728,214	61,053	2,667,161	5,910,524	329,191	547,627	689,195	701,091	440,499	18,431	2180	572,506	784,012	1,269,446	41,197	
100,000 to 200,000	1,060,157	2,940	1,057,216	7,286,639	9,938	17,606	65,586	443,630	425,299	96,090	2007	5,547	10,714	459,385	581,571	
\$ 200,000 and over	414,862	962	413,900	25,139,382	2,020	1106	2,114	17,366	138,318	227,643	26,295	369	328	1,945	411,258	
Total	13,441,757	4,564,699	8,877,057	\$ 40,730,562	7,012,279	1,740,956	1,385,208	1,870,416	1,048,670	351,275	32,952	4,535,582	1,419,655	1,886,532	1,035,288	
AGI Plus Tax Preference Income <sup>3</sup>																
Under \$ 50,000	9,237,812	4,499,143	4,738,669	\$ 2,393,637	6,670,524	1,174,617	628,320	708,329	44,454	9,104	2,464	3,957,160	624,601	155,653	1255	
50,000 to 100,000	2,728,492	61,617	2,666,875	5,910,037	329,755	547,623	688,943	701,060	440,499	18,431	2180	572,401	783,903	1,269,375	41,197	
100,000 to 200,000	1,060,012	2,974	1,057,038	7,280,658	10,078	17,747	65,655	443,611	424,858	96,080	1984	5,622	10,823	459,345	581,248	
\$ 200,000 and over	415,441	965	414,476	25,146,230	2,076	1270	2,234	17,999	139,109	227,382	25,370	399	328	2,159	411,589	
Total	13,441,757	4,564,699	8,877,057	\$ 40,730,562	7,012,433	1,741,257	1,385,152	1,871,000	1,048,920	350,997	31,998	4,535,582	1,419,655	1,886,532	1,035,288	
AGI Less Investment Interest <sup>4</sup>																
\$ 50,000	9,242,467	4,500,569	4,741,898	\$ 2,399,060	6,672,448	1,175,181	628,442	709,636	45,177	8,886	2,697	3,958,426	625,661	156,541	1269	
50,000 to 100,000	2,727,853	61,110	2,666,743	5,913,908	327,994	546,371	691,104	700,730	440,728	18,729	2198	571,357	783,429	1,270,712	41,245	
100,000 to 200,000	1,059,705	2,243	1,057,461	7,308,182	8,821	17,471	64,376	441,856	427,980	97,138	2064	5,469	10,301	457,801	583,891	
\$ 200,000 and over	411,732	777	410,955	25,109,412	1,612	799	1,719	15,538	134,581	228,715	28,770	330	265	1478	408,883	
Total	13,441,757	4,564,699	8,877,057	\$ 40,730,562	7,010,874	1,739,822	1,385,640	1,867,760	1,048,465	353,467	35,729	4,535,582	1,419,655	1,886,532	1,035,288	
Expanded Income <sup>5</sup>																
\$ 50,000	9,241,754	4,499,967	4,741,787	\$ 2,398,680	6,671,842	1,175,181	628,449	709,636	45,076	8,879	2,690	3,958,426	625,661	156,439	1261	
50,000 to 100,000	2,728,100	61,675	2,666,426	5,913,401	328,528	546,367	690,852	700,699	440,728	18,729	2198	571,221	783,319	1,270,641	41,245	
100,000 to 200,000	1,059,551	2,274	1,057,277	7,300,804	9,018	17,604	64,495	441,783	427,522	97,127	2002	5,605	10,411	457,753	583,509	
\$ 200,000 and over	412,351	784	411,567	25,117,677	1,642	951	1,857	16,191	135,412	228,561	27,738	330	265	1700	409,273	
Total	13,441,757	4,564,699	8,877,057	\$ 40,730,562	7,011,030	1,740,102	1,385,653	1,868,309	1,048,738	353,297	34,628	4,535,582	1,419,655	1,886,532	1,035,288	

1 Detail may not add to totals due to tolerance and rounding.

2 Adjusted gross income less business expenses and adjustments to income. Transfer payments such as social security, unemployment insurance, and welfare are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

3 Tax preference income is the amount reported on Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion and several other statutory amounts.

4 Investment expenses are interest expenses, other than mortgage interest, that do not exceed investment income.

5 Expanded income is adjusted gross income plus tax preference income less investment expenses.

6 Average tax rate is the net tax divided by the income, as defined in the income concept.

7 These returns with an average tax rate equal to or greater than 9% of the income concept used have either alternative minimum tax or the tax on accumulation distributions. See Revenue and Taxation Code Section 17062-17066 for alternative minimum tax or Sections 17731-17839 for rules relating to estates, trusts, beneficiaries, and decedents.

**TABLE 9** <sup>a, 19,20</sup>  
**Personal Income Tax Statistics**  
**TAX CREDITS ALLOWED**  
**2000 Taxable Year**

Credit	Number	Amount (Thousands)	Percent of Total
Agricultural Transportation	33	\$ 29	0.0
Child Adoption	1,784	1,739	0.2
Child and Dependent Care	83,049	20,978	2.5
Commercial Solar Carryover	59	138	0.0
Commercial Solar Electric Carryover	4	1	0.0
Community Development Fin. Inst. Deposits	12	9	0.0
Dependent Parent	327	77	0.0
Disabled Access	838	79	0.0
Donation of Agricultural Products Carryover	10	4	0.0
Employer Child Care Contribution	4,227	1,812	0.2
Employer Child Care Program	328	128	0.0
Enhanced Oil Recovery	110	135	0.0
Energy Conservation Carryover	488	261	0.0
Enterprise Zone Hiring and Sales	2,119	33,601	4.0
Enterprise Zone Wages	292	60	0.0
Farmworker Housing-Construction	5	9	0.0
Joint Custody Head of Household	2,649	615	0.1
Local Agency Military Base Recovery Area	23	82	0.0
Long-Term Caregiver	4,414	2,120	0.3
Los Angeles Revitalization Zone	648	8,417	1.0
Low-Emission Vehicle	53	15	0.0
Low-Income Housing	1,736	2,100	0.2
Manufacturing Enhancement Area	23	42	0.0
Manufacturer's Investment	6,164	47,016	5.6
Natural Heritage Preservation	28	70	0.0
New Infant	133	42	0.0
Nonrefundable Renter's	1,189,988	87,171	10.3
Orphan Drug	62	15	0.0
Other State Tax	91,550	371,105	43.9
Political Contribution	1,037	182	0.0
Prior Year Alternative Minimum Tax	10,569	82,504	9.8
Prison Inmate Labor	15	33	0.0
Qualified Senior Head of Household	563	177	0.0
Recycling Equipment	74	240	0.0
Research	2,075	22,744	2.7
Residential Rental and Farm Sales Carryover	1,892	2,668	0.3
Rice Straw	34	39	0.0
Ridesharing:			
Large Employers	124	61	0.0
Small Employers	63	29	0.0
Transit Pass Carryover	225	78	0.0
Vanpool Carryover	1,348	505	0.1
Incentive Carryover	1,508	687	0.1
Salmon and Steelhead Trout Habitat	6	2	0.0
Solar Energy Carryover	163	178	0.0
Solar Pump Carryover	13	40	0.0
Targeted Tax Area	118	751	0.1
Teachers Retention	213,610	157,342	18.6
Water Conservation Carryover	51	13	0.0
Unidentified	18	8	0.0
<b>Total</b>	<b>1,624,662</b>	<b>846,151</b>	<b>100.0</b>

Footnotes follow this section.

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**APPENDIX B**  
**Personal Income Tax**  
**FOOTNOTES**  
**2000 Taxable Year**

- a Statewide Statistical Appendix Tables 1 through 5 were derived from data collected in a stratified random sample of 2000 personal income tax returns (before audit) filed during the 2001 filing season. Of the 149,963 returns sampled, 123,195 were resident returns. County Tables 6 and 7, and Table 9 were created from the Personal Income Tax Master File, which included data from current year returns before audit (prior year and amended returns were excluded). Because of the different sources, statewide tables and county tables are not strictly comparable. Detail may not add to totals due to rounding and suppression. (See Footnote f.)
- b Data were not available.
- c Population estimated by California Department of Finance.
- d Unable to determine county of residence from tax return.
- e Resident returns filed with an out-of-state address.
- f Statewide frequency data are not shown for table entries with 3 or fewer returns. County level frequency data are not shown for table entries with fewer than ten (10) returns, however; data are included in the appropriate totals.
- g Includes resident data only. May not be comparable to 1989 and prior years, which include resident, part-year resident and nonresident return data.
- h The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method induced minor changes in the estimates.
- 1 Starting in 1982, nonresidents and part-year residents computed their tax on their total income and apportioned tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to 1982 and prior years.
- 2 Includes itemized zero bracket amount and nonitemized charitable contributions for taxable years 1984-1986. For taxable years 1983-1986, the standard deduction refers to taxpayers with zero deductions, because the Tax Tables already allowed for the deductions.
- 3 California adjustments include adjustments to federal income. These include items such as unemployment compensation, social security benefits, various California interest incomes, railroad retirement benefits, California lottery winnings, IRA distributions and net operating loss carryovers.
- 4 Taxable income for 1967 and subsequent taxable years is not comparable to earlier years. In 1967, exemption credits were substituted for exemption exclusions, and taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions and exemption exclusions.
- 5 Total tax liability is tax computed on taxable income minus tax credits, which include personal, dependent, blind and senior exemption credits, child and dependent care credits, manufacturer's investment credit, residential rental and farm sales credit, child adoption credit, and other special credits, plus other taxes, such as alternative minimum tax.
- 6 When an individual return reported income from two or more sole proprietorships, all of the proprietorship incomes, profits and losses were combined and the resulting net profit or loss was recorded.
- 7 When an individual return reported income from two or more partnerships or S corporations, all of the partnership and S corporation incomes, profits and losses were combined and the resulting net profit or loss was recorded.

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**APPENDIX B**  
**Personal Income Tax**  
**FOOTNOTES**  
**2000 Taxable Year**

- 8 Net sale of capital assets changed significantly in 1987 from prior California law (1972-1986). Due to the enactment of the Tax Reform Act of 1986, the entire amount of capital assets post-1986 is included in gross income. Gains are also realized on income from collections on pre-1987 installment sales. Beginning in 1987, capital losses from carryovers and carrybacks are fully deductible against capital gains. Up to \$3,000 (\$1,500 single and married filing separate) of excess capital loss is deductible against ordinary income. California has conformed to federal holding period rules with regard to long- and short-term gains and losses. California has also enacted a separate credit for gains from the sale of residential rental or farm property.
- 9 All other federal income sources include net income for the disposition of noncapital assets, alimony received, miscellaneous income sources, social security and unemployment income, income from state and local income tax refunds, and taxable IRA income. It also includes net losses from estates and trusts, from miscellaneous income and from noncapital assets.
- 10 Amounts listed are self-assessed before audit. Because of major differences between federal and state law regarding deductible contribution limitations, actual amounts after audit reveal that these figures are generally overstated.
- 11 Total adjustments include amounts for IRA exclusion, moving expense, alimony paid, half self-employment tax, self-employed health insurance plan exclusion, self-employed retirement plan exclusion, and the penalty on early withdrawal of savings.
- 12 Total interest includes interest paid on home mortgages and other nonbusiness items.
- 13 Total contributions combine current-year contributions of cash and other than cash with contributions carried over from the previous year. Taxpayers may be required to limit contribution deductions when contributions exceed a certain percentage of adjusted gross income. The difference between the total of cash, noncash and carryover contributions and total contributions reflects this limitation.
- 14 All other deductions include unreimbursed employee expenses, union dues, employment education expenses, handicap repairs, gambling losses and other miscellaneous deductions that exceed two percent of adjusted gross income.
- 15 Personal exemption credit increased for 1978 and subsequent taxable years and, therefore, is not comparable to that of earlier years.
- 16 Services:
- Professional services include medical, dental and other health services; legal services; accounting, auditing and bookkeeping services; educational services; and engineering and architectural services.
  - Personal services include laundry, cleaning and dyeing establishments; barber and beauty shops; photographic studios; and funeral services and crematories.
  - Other services include lodging, automotive and other repairs and recreational services.
- 17 Data for Alpine County were aggregated, because most categories of income have less than ten (10) as the number of returns.
- 18 Includes contributions to both Individual Retirement Accounts and to Spousal Individual Retirement Accounts.
- 19 Table includes credits claimed on all returns processed during 2001, including nonresident and part-year resident returns. Data were derived from Return Processing Master File rather than from the stratified random sample.
- 20 Totals may not add due to rounding.



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**Appendix C:**  
**Corporation Tax:**  
**2000 Income Year**



**TABLE 1<sup>a</sup>**  
**Corporation Tax Statistics**  
**COMPARISON BY INCOME YEARS**  
**1946 Through 2000 Income Years**

Income Year	Number of Corporation Returns				Dollars in Thousands			
					Income Reported for State Taxation		Tax Assessed	
	All Reporting	Reporting Net Income	Reporting Net Loss	Reporting No Income or Loss	All Reporting	Reporting Net Income	All Reporting	Reporting Net Income
2000	497,844	291,396	174,614	31,834	\$ 33,859,625	\$ 107,881,155	\$ 5,912,634	\$ 5,740,187
1999	481,036	284,442	166,447	30,147	45,319,141	91,704,716	5,305,286	5,111,496
1998	460,567	272,961	160,269	27,337	50,520,066	86,437,571	5,023,555	4,852,880
1997	443,757	262,193	156,443	25,121	54,167,157	83,705,566	5,203,526	5,040,830
1996	430,796	251,737	155,933	23,126	47,264,188	75,989,249	4,881,666	4,725,216
1995	418,262	239,375	155,296	23,591	42,984,525	68,927,509	4,757,092	4,587,671
1994	414,884	230,354	157,580	26,950	32,896,807	58,078,963	4,292,227	4,132,595
1994 d	414,201	229,352	157,739	27,110	33,105,424	57,424,151	4,284,781	4,123,726
1993	418,108	217,858	170,818	29,432	20,117,987	48,332,148	3,928,594	3,745,763
1992	418,135	213,264	174,740	30,131	16,113,691	44,969,835	3,866,080	3,670,634
1991	432,242	219,405	174,468	38,369	19,045,273	44,177,472	3,861,375	3,674,460
1990	446,890	230,426	167,929	48,535	28,973,557	53,268,162	4,416,308	4,240,292
1989	447,714	229,559	166,445	51,711	32,910,946	52,883,979	4,384,191	4,271,180
1988	448,486	229,226	165,917	53,343	32,372,372	50,752,909	4,264,044	4,190,184
1987	464,186	245,505	164,936	53,745	29,718,893	45,619,163	4,057,893	4,000,107
1986	414,602	216,677	149,684	48,241	25,457,211	40,042,508	3,656,450	3,604,958
1985	388,244	207,388	139,408	41,448	21,119,799	34,308,413	3,359,621	3,294,835
1984	397,854	208,566	149,831	39,456	19,348,558	31,741,861	3,080,442	3,041,383
1983	337,165	184,408	125,149	27,614	16,485,259	26,628,298	2,587,936	2,556,331
1982	326,264	175,054	120,964	30,246	10,744,906	22,827,789	2,223,341	2,191,707
1981	299,215	172,122	101,398	25,695	16,367,137	24,213,913	2,377,610	2,351,249
1980	275,493	165,183	86,482	23,828	20,654,235	25,825,405	2,497,647	2,475,051
1979	248,188	154,468	72,343	21,377	20,734,811	24,825,988	2,301,054	2,282,059
1978	221,527	138,495	63,725	19,307	18,727,933	21,974,367	2,066,579	2,049,715
1977	200,393	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,681
1976	184,326	113,614	52,249	16,463	11,915,878	14,807,760	1,390,238	1,375,779
1975	177,665	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238
1974	172,185	102,680	49,962	19,543	8,977,795	11,734,409	1,094,177	1,079,976
1973	165,676	97,377	46,937	21,362	7,911,161	10,207,612	873,720	859,850
1972	158,932	91,055	47,214	20,663	6,465,182	8,561,184	687,618	678,175
1971	151,216	83,664	47,621	19,931	4,804,362	7,249,163	545,901	539,169
1970	145,352	81,340	44,318	19,694	4,385,654	6,711,523	507,475	501,097
1969	136,695	80,348	38,627	17,720	5,642,555	7,476,775	559,643	553,360
1968	128,505	77,238	36,754	14,513	6,003,297	7,254,536	537,280	532,102
1967	125,677	73,433	38,188	14,056	5,252,164	6,455,635	461,812	456,606
1966	124,690	73,076	35,664	15,950	5,642,850	6,637,755	390,355	385,212
1965	122,399	71,484	35,625	15,290	5,126,221	6,007,207	357,967	352,892
1964	118,860	69,555	34,254	15,051	4,626,364	5,525,956	331,784	326,880
1963	114,667	66,496	33,667	14,504	4,282,870	5,091,922	309,403	304,613
1962	110,294	63,400	31,954	14,940	3,969,910	4,754,427	291,727	287,066
1961	105,645	59,746	31,802	14,097	3,716,550	4,508,953	279,958	275,392
1960	101,081	56,987	28,743	15,351	3,517,235	4,181,754	259,811	255,234
1959	94,161	53,456	24,069	16,636	3,663,711	4,155,387	243,301	239,556
1958	87,577	46,414	24,236	16,927	3,168,466	3,629,549	167,141	166,109
1957	81,150	44,527	20,313	16,310	3,286,282	3,663,837	165,168	164,252
1956	74,260	40,713	17,418	16,129	3,331,065	3,656,955	163,870	163,031
1955	65,345	35,020	16,365	13,960	3,162,831	3,429,695	152,267	151,508
1954	56,652	29,489	15,910	11,253	2,551,429	2,892,462	132,551	131,872
1953	52,041	27,561	13,718	10,762	2,518,582	2,757,676	123,140	122,527
1952	47,864	25,646	12,386	9,830	2,284,069	2,522,432	111,335	110,770
1951	44,583	24,538	11,008	9,037	2,598,337	2,765,742	118,484	117,982
1950	42,377	21,987	11,560	8,830	2,264,140	2,431,895	105,627	105,117
1949	40,096	19,078	12,529	8,489	b	1,748,703	74,443	73,917
1948	37,580	19,333	10,195	8,052	b	2,079,786	78,105	77,649
1947	33,612	17,789	7,852	7,972	b	1,844,296	70,394	70,012
1946	28,436	15,156	5,610	7,670	b	1,484,949	55,096	54,785

Footnotes follow this section.

**TABLE 2<sup>a</sup>**  
**Corporation Tax Statistics**  
**COMPARISON BY STATE NET INCOME CLASS<sup>1</sup>**  
**2000 Income Year**

State Net Income Taxable in California	Returns			Dollars in Thousands					
	Returns			Net Income Less Net Loss			Tax Assessed		
	Number	Percent of Total	Percent Cumulative	Amount	Percent of Total <sup>2</sup>	Percent Cumulative <sup>2</sup>	Amount	Percent of Total	Percent Cumulative
Net Loss	174,614	35.1	35.1	\$ -74,021,530	-	-	\$ 150,621	2.5	2.5
No Income or Loss	31,834	6.4	41.5	0	-	-	21,826	0.4	2.9
\$ 1 to 4,999	64,430	12.9	54.4	133,782	0.1	0.1	48,427	0.8	3.7
5,000 to 9,999	34,561	6.9	61.4	257,149	0.2	0.4	26,803	0.5	4.2
10,000 to 14,999	19,123	3.8	65.2	236,593	0.2	0.6	17,069	0.3	4.5
15,000 to 19,999	18,439	3.7	68.9	322,524	0.3	0.9	21,314	0.4	4.8
20,000 to 24,999	13,016	2.6	71.5	292,455	0.3	1.2	16,911	0.3	5.1
25,000 to 29,999	10,073	2.0	73.5	274,290	0.3	1.4	15,667	0.3	5.4
30,000 to 39,999	17,379	3.5	77.0	604,336	0.6	2.0	28,511	0.5	5.9
40,000 to 49,999	15,740	3.2	80.2	701,873	0.7	2.6	36,718	0.6	6.5
50,000 to 59,999	11,097	2.2	82.4	609,402	0.6	3.2	28,535	0.5	7.0
60,000 to 69,999	7,898	1.6	84.0	514,150	0.5	3.7	23,420	0.4	7.4
70,000 to 79,999	7,643	1.5	85.5	571,204	0.5	4.2	23,948	0.4	7.8
80,000 to 89,999	5,254	1.1	86.6	445,154	0.4	4.6	20,618	0.3	8.1
90,000 to 99,999	5,345	1.1	87.7	507,871	0.5	5.1	22,443	0.4	8.5
100,000 to 149,999	17,198	3.5	91.1	2,104,195	2.0	7.0	77,427	1.3	9.8
150,000 to 199,999	8,585	1.7	92.8	1,487,989	1.4	8.4	58,667	1.0	10.8
200,000 to 249,999	5,796	1.2	94.0	1,299,018	1.2	9.6	46,250	0.8	11.6
250,000 to 299,999	3,847	0.8	94.8	1,054,842	1.0	10.6	40,195	0.7	12.3
300,000 to 399,999	5,051	1.0	95.8	1,748,947	1.6	12.2	64,890	1.1	13.4
400,000 to 499,999	3,532	0.7	96.5	1,578,965	1.5	13.7	58,978	1.0	14.4
500,000 to 749,999	4,799	1.0	97.5	2,931,525	2.7	16.4	108,885	1.8	16.2
750,000 to 999,999	2,725	0.5	98.0	2,348,482	2.2	18.6	88,850	1.5	17.7
1,000,000 to 1,499,999	2,841	0.6	98.6	3,459,444	3.2	21.8	138,408	2.3	20.0
1,500,000 to 1,999,999	1,518	0.3	98.9	2,620,492	2.4	24.2	108,058	1.8	21.9
2,000,000 to 2,999,999	1,697	0.3	99.2	4,144,079	3.8	28.0	166,812	2.8	24.7
3,000,000 to 3,999,999	897	0.2	99.4	3,096,277	2.9	30.9	129,729	2.2	26.9
4,000,000 to 4,999,999	607	0.1	99.5	2,710,427	2.5	33.4	115,922	2.0	28.9
5,000,000 to 9,999,999	1,124	0.2	99.8	7,833,477	7.3	40.7	375,393	6.3	35.2
\$ 10,000,000 and over	1,181	0.2	100.0	63,992,213	59.3	100.0	3,831,339	64.8	100.0
Corporations with State Net Income	291,396	58.5	-	\$ 107,881,155	100.0	100.0	\$ 5,740,187	97.1	-
Total	497,844	100.0	100.0	\$ 33,859,625	-	-	\$ 5,912,634	100.0	100.0

Footnotes follow this section.

**TABLE 3<sup>a</sup>**  
**Corporation Tax Statistics**  
**COMPARISON BY INDUSTRY**  
**1999 and 2000 Income Years**

Industry	Income in Thousands					
	1999 Returns			2000 Returns		
	Number	Net Income Less Net Loss (Thousands)	Total Tax (Thousands)	Number	Net Income Less Net Loss (Thousands)	Total Tax (Thousands)
<b>Agriculture, Forestry, and Fishing</b>	9,568	\$ 376,969	\$ 42,139	9,221	\$ 478,951	\$ 41,857
<b>Mining</b>	1,238	54,039	29,770	814	348,583	29,210
<b>Construction</b>	37,509	3,903,551	254,760	40,426	4,671,793	291,533
<b>Manufacturing</b>	46,277	14,283,954	1,245,499	44,207	18,874,835	1,554,264
Durable Goods <sup>3</sup>	29,994	6,892,200	706,854	29,123	8,441,734	781,844
Nondurable Goods <sup>4</sup>	16,283	7,391,754	538,645	15,084	10,433,101	772,420
<b>Services</b>	182,523	586,627	657,884	194,441	(7,645,529)	795,718
Professional, Scientific, and Technica <sup>5</sup>	74,464	(2,172,901)	292,162	83,419	(10,403,366)	426,296
Administrative Services	11,353	710,120	77,489	11,326	562,203	71,547
Accommodation and Food Services	15,939	706,587	70,943	15,050	1,022,430	93,873
Arts, Entertainment, and Recreation	13,564	41,134	41,952	15,141	216,638	36,020
Health Services	34,460	598,021	98,974	33,913	746,042	93,558
Other Services <sup>6</sup>	32,743	703,666	76,364	35,592	210,524	74,424
<b>Trade</b>	88,169	9,333,477	943,032	91,297	9,122,377	1,057,850
Wholesale Trade	49,184	4,435,332	452,013	53,759	5,318,009	529,439
Retail Trade	38,985	4,898,145	491,019	37,538	3,804,368	528,411
<b>Finance, Insurance and Real Estate</b>	84,228	12,038,361	1,228,743	83,621	12,486,836	1,375,741
Finance, Investment and Insuranc <sup>7</sup>	21,505	6,714,129	746,812	22,114	7,526,769	850,874
Holding Companies	2,724	2,230,894	206,886	2,891	1,654,235	226,569
Real Estate	59,999	3,093,338	275,045	58,616	3,305,832	298,298
<b>Transportation, Warehousing and Utilities<sup>8</sup></b>	11,892	3,352,215	298,953	12,460	(1,565,653)	178,116
<b>Information and Communications</b>	19,632	1,389,948	604,506	21,357	(2,912,568)	588,345
<b>Total</b>	481,036	45,319,141	5,305,286	497,844	33,859,625	5,912,634

Footnotes follow this section.

**TABLE 4<sup>a</sup>**  
**Corporation Tax Statistics**  
**COMPARISON BY ACCOUNTING PERIOD**  
**2000 Income Year**

Accounting Period Ending	Corporations Reporting Net Income Subject to State Taxation						All Reporting Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	Percent of Total	Amount (Thousands)	Percent of Total	Amount (Thousands)	Percent of Total	Number	Percent of Total	Amount (Thousands)	Percent of Total	Amount (Thousands)	Percent of Total
Jan 31, 2000	7,240	2.5	\$4,319,765	4.0	\$323,842	5.6	10,684	2.1	\$3,537,497	10.4	\$327,629	5.5
Feb 28, 2000	6,641	2.3	958,361	0.9	71,808	1.3	10,342	2.1	140,113	0.4	74,666	1.3
Mar 31, 2000	13,119	4.5	4,525,372	4.2	294,097	5.1	22,138	4.4	1,902,879	5.6	302,850	5.1
Apr 30, 2000	5,055	1.7	1,541,687	1.4	102,528	1.8	10,188	2.0	620,335	1.8	106,892	1.8
May 31, 2000	4,263	1.5	3,507,073	3.3	233,309	4.1	6,668	1.3	2,905,503	8.6	235,435	4.0
Jun 30, 2000	20,753	7.1	5,321,486	4.9	339,889	5.9	35,191	7.1	73,328	0.2	352,412	6.0
Jul 31, 2000	5,105	1.8	1,102,256	1.0	80,605	1.4	8,401	1.7	254,505	0.8	82,991	1.4
Aug 31, 2000	5,589	1.9	1,739,657	1.6	119,307	2.1	7,920	1.6	1,017,612	3.0	121,443	2.1
Sep 30, 2000	15,481	5.3	5,455,498	5.1	331,925	5.8	26,580	5.3	1,893,204	5.6	341,525	5.8
Oct 31, 2000	6,478	2.2	3,625,248	3.4	116,981	2.0	11,447	2.3	2,485,176	7.3	121,170	2.0
Nov 30, 2000	5,519	1.9	1,647,366	1.5	99,938	1.7	8,664	1.7	539,291	1.6	102,129	1.7
Dec 31, 2000	196,153	67.3	74,137,386	68.7	3,625,958	63.2	339,621	68.2	18,490,182	54.6	3,743,492	63.3
Total	291,396	100.0	\$ 107,881,155	100.0	\$ 5,740,187	100.0	497,844	100.0	\$ 33,859,625	100.0	\$ 5,912,634	100.0

Footnotes follow this section.

**TABLE 5<sup>9</sup>**  
**Corporation Tax Statistics**  
**TAX CREDITS ALLOWED**  
**2000 Income Year**

Credit	Number	Amount <sup>11</sup> (Thousands)	Percent <sup>11</sup> of Total
Additional Credits	3	\$ 81	0.0
Commercial Solar Carryover	6	58	0.0
Community Development Financial Institution Deposits	6	547	0.0
Computer Software Contribution	1	2	0.0
Disabled Access	213	18	0.0
Donation of Agricultural Products Carryover	1	42	0.0
Employer Child Care Contribution	120	723	0.1
Employer Child Care Program	35	274	0.0
Energy Conservation Carryover	6	790	0.1
Enhanced Oil Recovery	12	863	0.1
Enterprise Zone and Program Area Hiring and Sales	1,543	103,375	8.7
Farmworker Housing-Construction <sup>10</sup>	-	0	0.0
Jobs Tax Carryover <sup>12</sup>	-	0	0.0
Local Agency Military Base Recovery Area	17	315	0.0
Los Angeles Revitalization Zone	963	25,516	2.2
Low-Emission Vehicle <sup>12</sup>	-	0	0.0
Low-Income Housing	51	23,153	2.0
Manufacturer's Enhancement Area	3	90	0.0
Manufacturer's Investment	4,961	410,119	34.6
Orphan Drug	-	0	0.0
Prior Year Alternative Minimum Tax	1,246	51,135	4.3
Prison Inmate Labor	1	3	0.0
Recycling Equipment	16	170	0.0
Research	1,767	564,449	47.7
Rice Straw	2	2	0.0
Ridesharing:			
Employer Subsidized Carryover	3	16	0.0
Transit Pass Carryover	2	17	0.0
Solar Carryover	7	954	0.1
Solar Pump	2	354	0.0
Targeted Tax Area	45	1,520	0.1
Technological Property Contribution <sup>12</sup>	1	13	0.0
Salmon and Steelhead Trout Habitat Restoration <sup>12</sup>	2	83	0.0
<b>Total</b>	<b>11,032</b>	<b>\$ 1,184,559</b>	<b>100.0</b>

**TABLE 6<sup>a</sup>**  
**Corporation Tax Statistics**  
**APPORTIONMENT\* OF STATE NET INCOME\*\***  
**1999 and 2000 Income Years**

Item	1999		2000		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Net Income (After State Adjustments)	48,276	\$ 340,381,825	55,114	\$ 379,775,275	11.6
Nonbusiness Income/Loss					
Dividends	1,017	\$ 8,883,745	1,814	\$ 4,743,172	-46.6
Interest	3,631	2,824,064	4,823	5,133,932	81.8
Property Rental Income/Loss	835	111,328	948	83,568	-24.9
Royalties	124	639,490	314	739,482	15.6
Gain/Loss from Sale of Assets	1,063	6,502,475	1,350	19,092,134	193.6
Partnership Income/Loss	1,204	2,364,889	757	1,199,565	-49.3
Miscellaneous	414	2,324,626	1,228	5,471,316	135.4
Total Nonbusiness Income/Loss	5,292	\$ 23,650,617	6,639	\$ 36,463,167	54.2
Balance of Net Income	48,072	\$ 316,731,208	55,101	\$ 343,312,108	8.4
Plus Interest Offset	2,972	2,956,083	2,185	803,571	-72.8
Total Business Income	48,072	\$ 319,867,291	54,864	\$ 344,115,678	7.6
Apportioned Business Income/Loss					
Attributable to California	41,700	\$ 30,480,386	46,973	\$ 19,903,322	-34.7
Nonbusiness Income/Loss Wholly					
Attributable to California					
Dividends	219	\$ 23,505	543	\$ 53,132	126.0
Interest	1,535	130,527	1,565	231,191	77.1
Property Rental Income/Loss	645	-7,098	528	22,473	416.6
Royalties	15	5,423	13	97,364	1695.4
Gain/Loss from Sale of Assets	643	-74,432	440	320,888	531.1
Partnership Income/Loss	769	-1,368	553	43,790	3301.0
Miscellaneous Income/Loss	562	-699,017	227	71,409	110.2
Subtotal	42,351	\$ 29,857,926	47,499	\$ 20,743,569	-30.5
Minus Interest Offset	980	62,115	831	86,618	39.4
Balance of Net Income	42,170	\$ 29,795,811	47,499	\$ 20,656,951	-30.7
Capital Gain/Loss Netting	115	515,281	164	2,571,841	
Subtotal	42,170	30,311,092	47,499	\$ 23,228,792	
Contribution Adjustment	2,697	98,460	2,746	33,594	-65.9
Total State Net Income					
(After Apportionment)	42,170	\$ 30,409,552	47,500	\$ 23,262,386	-23.5
Taxable Loss	15,558	\$ 26,737,776	16,653	\$ 46,495,832	73.9
Taxable Profit	26,612	\$ 57,147,328	30,847	\$ 69,758,218	22.1

\* Includes apportioning corporations reporting net income, net loss, or no income.

\*\* Totals may not add due to rounding.

**TABLE 7**  
**Corporation Tax Statistics**  
**SUMMARY TABLE**  
**1999 and 2000 Income Years**  
**All Corporations**

	1999		2000		Returns Percent Change	Amount Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)		
Gross Receipts	380,981	\$26,596,390,226	394,472	\$28,616,952,402	3.5	7.6
Less: Cost of Goods Sold	232,342	23,463,141,406	230,272	25,183,406,843	-0.9	7.3
Gross Profit	380,510	3,133,248,820	395,300	3,433,545,559	3.9	9.6
Total Income	438,168	5,059,985,705	444,408	5,528,122,668	1.4	9.3
Total Deductions	456,405	4,526,545,212	471,051	4,929,576,583	3.2	8.9
Net Income Before State Adjustments	450,395	511,380,671	465,030	569,193,529	3.2	11.3
Net Income After State Adjustments	457,272	354,169,188	473,573	390,482,828	3.6	10.3
Apportioning Corporations						
Total Nonbusiness Income	5,292	23,650,617	6,639	36,463,167	25.5	54.2
Total Business Income	48,072	319,687,291	54,864	344,115,678	14.1	7.6
Nonbusiness Income Allocated to Calif	2,880	-622,460	3,271	840,247	13.6	235.0
Business Income Apportioned to Calif	41,700	30,480,386	46,973	19,903,322	12.6	-34.7
State Net Income: Apportioning Corporations	42,170	30,409,552	47,500	23,262,386	12.6	-23.5
State Net Income: Nonapportioning Corporations	438,866	14,909,589	450,344	10,597,239	2.6	-28.9
Total State Net Income After Apportionment	481,036	45,319,141	497,844	33,859,625	3.5	-25.3
Taxable Loss	196,594	46,385,575	206,448	74,021,530	5.0	59.6
Taxable Profit	284,442	91,704,716	291,396	107,881,155	2.4	17.6
NOL/Disaster loss	72,454	5,599,613	72,528	7,833,043	0.1	39.9
State Net Income after NOL/Disaster Loss	481,036	39,719,528	497,844	26,026,582	3.5	-34.5
Tax Before Credits and Alternative Minimum Tax	481,036	6,071,998	497,844	6,968,515	3.5	14.8
Tax Credits	9,426	884,202	9,101	1,180,642	-3.4	33.5
Alternative Minimum Tax	3,688	117,490	3,012	124,761	-18.3	6.2
Total State Tax	481,036	\$5,305,286	497,844	\$5,912,634	3.5	11.4

**TABLE 8**  
**Corporation Tax Statistics**  
**SUMMARY TABLE**  
**1999 and 2000 Income Years**  
**Banks, Financial, and General Corporations**

	1999		2000		Returns Percent Change	Amount Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)		
Gross Receipts	250,482	\$26,135,280,537	244,383	\$28,031,619,838	-2.4	7.3
Less: Cost of Goods Sold	154,118	23,166,604,066	144,948	24,822,376,706	-5.9	7.1
Gross Profit	249,317	2,968,676,472	244,890	3,209,243,132	-1.8	8.1
Total Income	296,707	4,868,351,957	280,753	5,266,173,837	-5.4	8.2
Total Deductions	306,616	4,371,679,958	293,936	4,709,437,794	-4.1	7.7
Net Income Before State Adjustments	299,063	489,723,812	286,845	545,593,932	-4.1	11.4
Net Income After State Adjustments	304,871	317,583,831	291,642	348,264,066	-4.3	9.7
Apportioning Corporations						
Total Nonbusiness Income	4,359	23,020,473	4,218	35,300,917	-3.2	53.3
Total Business Income	35,976	301,114,709	41,114	321,850,517	14.3	6.9
Nonbusiness Income Allocated to Calif	2,002	-890,039	1,899	517,078	-5.1	158.1
Business Income Apportioned to Calif	31,269	25,522,514	35,339	12,740,515	13.0	-50.1
State Net Income: Apportioning Corporations	31,665	25,203,099	35,641	15,817,400	12.6	-37.2
State Net Income: Nonapportioning Corporations	292,742	-2,440,100	275,783	-8,283,259	-5.8	-239.5
Total State Net Income After Apportionment	324,407	22,762,999	311,424	7,534,141	-4.0	-66.9
Taxable Loss	137,965	41,990,552	140,414	68,606,484	1.8	63.4
Taxable Profit	186,442	64,753,551	171,010	76,140,625	-8.3	17.6
NOL/Disaster loss	57,753	4,695,107	53,658	6,781,800	-7.1	44.4
State Net Income after NOL/Disaster Loss	324,407	18,067,892	311,424	752,341	-4.0	-95.8
Tax Before Credits and Alternative Minimum Tax	324,407	5,603,738	311,424	6,306,334	-4.0	12.5
Tax Credits	6,501	859,754	6,508	1,155,284	0.1	34.4
Alternative Minimum Tax	3,240	106,801	1,965	99,473	-39.4	-6.9
Total State Tax	324,407	\$4,850,785	311,424	\$5,250,523	-4.0	8.2

**TABLE 9**  
**Corporation Tax Statistics**  
**SUMMARY TABLE**  
**1999 and 2000 Income Years**  
**S Corporations**

	1999		2000		Returns Percent Change	Amount Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)		
Gross Receipts	130,499	\$461,109,689	150,090	\$585,332,563	15.0	26.9
Less: Cost of Goods Sold	78,224	296,537,340	85,324	361,030,137	9.1	21.7
Gross Profit	131,193	164,572,348	150,410	224,302,426	14.6	36.3
Total Income	141,461	191,633,747	163,655	261,948,831	15.7	36.7
Total Deductions	149,790	154,865,249	177,115	220,138,787	18.2	42.1
Net Income Before State Adjustments	151,332	21,656,859	178,185	23,599,597	17.7	9.0
Net Income After State Adjustments	152,401	36,585,357	181,931	42,218,762	19.4	15.4
Apportioning Corporations						
Total Nonbusiness Income	933	630,144	2,421	1,162,250	159.5	84.4
Total Business Income	12,096	18,572,582	13,750	22,265,161	13.7	19.9
Nonbusiness Income Allocated to Calif	878	267,579	1,372	323,169	56.3	20.8
Business Income Apportioned to Calif	10,431	4,957,872	11,634	7,162,807	11.5	44.5
State Net Income: Apportioning Corporations	10,505	5,206,453	11,859	7,444,986	12.9	43.0
State Net Income: Nonapportioning Corporations	146,124	17,349,689	174,561	18,880,498	19.5	8.8
Total State Net Income After Apportionment	156,629	22,556,142	186,420	26,325,484	19.0	16.7
Taxable Loss	58,629	4,395,023	66,034	5,415,046	12.6	23.2
Taxable Profit	98,000	26,951,165	120,386	31,740,530	22.8	17.8
NOL/Disaster loss	14,701	904,506	18,870	1,051,243	28.4	16.2
State Net Income after NOL/Disaster Loss	156,629	21,651,636	186,420	25,274,241	19.0	16.7
Tax Before Credits and Alternative Minimum Tax	156,629	468,260	186,420	662,181	19.0	41.4
Tax Credits	2,925	24,448	2,593	25,358	-11.4	3.7
Alternative Minimum Tax	448	10,689	1,047	25,288	133.7	136.6
Total State Tax	156,629	\$454,501	186,420	\$662,111	19.0	45.7

**TABLE 10<sup>a</sup>**  
**Corporation Tax Statistics**  
**S CORPORATIONS: COMPARISON BY STATE NET INCOME CLASS<sup>1</sup>**  
**2000 Income Year**

State Net Income Taxable in California	Dollars in Thousands								
	Returns			Net Income Less Net Loss			Tax Assessed		
	Number	Percent of Total	Percent Cumulative	Amount	Percent of Total <sup>2</sup>	Percent Cumulative <sup>2</sup>	Amount	Percent of Total	Percent Cumulative
Net Loss	59,654	32.0	32.0	\$ -5,415,046	-	-	\$ 42,957	8.0	8.0
No Income or Loss	6,380	3.4	35.4	0	-	-	4,208	0.8	8.8
\$ 1 to 5,000	17,785	9.5	45.0	32,873	0.1	0.1	12,951	2.4	11.2
5,000 to 10,000	11,473	6.2	51.1	86,126	0.3	0.4	8,567	1.6	12.8
10,000 to 15,000	5,809	3.1	54.2	71,002	0.2	0.6	4,125	0.8	13.6
15,000 to 20,000	7,323	3.9	58.2	127,503	0.4	1.0	5,628	1.0	14.6
20,000 to 25,000	4,962	2.7	60.8	112,084	0.4	1.4	3,825	0.7	15.3
25,000 to 30,000	4,197	2.3	63.1	114,104	0.4	1.7	3,151	0.6	15.9
30,000 to 40,000	8,143	4.4	67.4	284,772	0.9	2.6	6,211	1.2	17.1
40,000 to 50,000	6,280	3.4	70.8	280,043	0.9	3.5	5,157	1.0	18.0
50,000 to 60,000	6,574	3.5	74.3	360,383	1.1	4.6	5,506	1.0	19.1
60,000 to 70,000	3,660	2.0	76.3	238,482	0.8	5.4	3,595	0.7	19.7
70,000 to 80,000	4,067	2.2	78.5	304,601	1.0	6.3	4,447	0.8	20.6
80,000 to 90,000	2,337	1.3	79.7	197,070	0.6	7.0	2,990	0.6	21.1
90,000 to 100,000	2,922	1.6	81.3	277,551	0.9	7.8	4,459	0.8	21.9
100,000 to 150,000	9,563	5.1	86.4	1,170,248	3.7	11.5	16,877	3.1	25.1
150,000 to 200,000	5,275	2.8	89.3	916,265	2.9	14.4	13,680	2.5	27.6
200,000 to 250,000	3,578	1.9	91.2	803,034	2.5	16.9	11,692	2.2	29.8
250,000 to 300,000	2,238	1.2	92.4	614,055	1.9	18.9	8,588	1.6	31.4
300,000 to 400,000	2,937	1.6	94.0	1,014,612	3.2	22.1	14,737	2.7	34.2
400,000 to 500,000	2,065	1.1	95.1	926,975	2.9	25.0	13,135	2.4	36.6
500,000 to 750,000	2,869	1.5	96.6	1,758,947	5.5	30.5	24,668	4.6	41.2
750,000 to 1,000,000	1,577	0.8	97.5	1,356,628	4.3	34.8	18,328	3.4	44.6
1,000,000 to 1,500,000	1,547	0.8	98.3	1,889,697	6.0	40.8	26,152	4.9	49.5
1,500,000 to 2,000,000	803	0.4	98.7	1,381,780	4.4	45.1	18,751	3.5	53.0
2,000,000 to 3,000,000	926	0.5	99.2	2,250,510	7.1	52.2	31,532	5.9	58.8
3,000,000 to 4,000,000	430	0.2	99.4	1,485,899	4.7	56.9	19,542	3.6	62.5
4,000,000 to 5,000,000	298	0.2	99.6	1,334,173	4.2	61.1	18,956	3.5	66.0
5,000,000 to 10,000,000	471	0.3	99.9	3,268,757	10.3	71.4	45,136	8.4	74.4
10000000 and over	277	0.1	100.0	9,082,356	28.6	100.0	137,278	25.6	100.0
Corporations with State Net Income	120,385	64.6	-	\$ 31,740,531	100.0	100.0	\$ 489,664	91.2	-
Total	186,420	100.0	100.0	\$ 26,325,484	-	-	\$ 536,829	100.0	100.0

Footnotes follow this section.

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**APPENDIX C**  
**Corporation Tax**  
**FOOTNOTES**  
**2000 Income Year**

- a Tables were derived from a stratified random sample of 17,609 returns. Detail may not add to totals due to rounding.
- b Not available.
- c Estimated.
- d Data not shown for table entries with 3 or fewer returns.
- e The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method induced minor changes in estimates.
- 1 Corporations that sustained losses and those that “broke even” (mostly inactive corporations and cooperatives) are included in this table.
- 2 Includes positive income only.
- 3 Includes stone, clay, and glass products; primary metals; ordinance and accessories manufacturers; electrical machinery and equipment; transportation equipment; other equipment; other fabricated metal and wood products except furniture; furniture and fixtures; and other manufacturers not elsewhere classified.
- 4 Includes paper and allied products; chemicals and allied products; petroleum, coal, and rubber products; beverages, food, and kindred products; textile mill products; apparel and products made from fabric; printing, publishing, and allied industries; precision equipment; tobacco manufacturers; and leather and leather products manufacturers.
- 5 Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.
- 6 Includes motion picture production; amusement services; personal services; hotels; employment agencies; automotive repair services and garages; miscellaneous repair services and hand trades; medical and other health services; educational institutions and agencies; other professional and social-service agencies and institutions; and corporations whose nature of business was not determinable.
- 7 National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 8.84 percent (or 1.5% if a financial S corporations) plus (b) the bank and financial in-lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For income years ending in December 1997 and after, the in-lieu rate was 2.0%, for a combined 10.84% (or 3.5% if a financial S corporation) tax rate. The bank and financial corporation rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees, sales taxes, utility users taxes, state energy-resources and emergency-telephone surcharges.
- 8 Includes transportation, communications, electrical and gas utilities, and other public utilities.
- 9 This table was derived from data gathered in a special study of tax credits. The information differs from the total reported in the “Credits” discussion in the Bank and Corporation Section of the text, because that information was derived from the Bank and Corporation Master File.
- 10 The Farmworker Housing-Construction credit allowed amounted to less than \$500.
- 11 Totals may not add due to rounding.
- 12 There were no credits allowed for the Jobs Tax Carryover, Low-Emission Vehicle, Technological Property Contribution, or the Salmon and Steelhead Trout Habitat Restoration Credits.



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**Appendix D:**  
**Homeowner and Renter Assistance:**  
**2001 Claims**



**TABLE 1**  
**Homeowners Property Tax Assistance Statistics**  
**COMPARISON BY CALENDAR YEARS**  
**1970-2001 Years**

Calendar Year	Number of Claimants	Total Household Income	Average Household Income	Homeowner's Property Tax Exemption	Total Property Tax Paid	Average Property Tax Paid	Amount of Assistance		Percent of Gross Property Tax Paid
							Total	Average	
2001	139,927	\$ 2,537,910,741	\$ 18,137	\$ 1,750	\$ 97,120,046	\$ 694	\$31,834,135	\$ 228	32.8
2000	156,128	2,783,615,270	17,829	1,750	104,852,838	672	58,406,060	374	55.7
1999	117,471	2,210,411,386	18,817	1,750	76,504,288	651	15,473,224	132	20.2
1998	12,448	109,578,880	8,803	1,750	6,183,193	497	1,008,634	81	16.3
1997	16,084	140,064,867	8,708	1,750	7,835,578	487	1,327,942	83	16.9
1996	17,959	154,184,363	8,585	1,750	8,474,167	472	1,577,612	88	18.6
1995	20,445	173,466,168	8,485	1,750	9,376,020	459	1,813,963	89	19.3
1994	22,620	190,728,703	8,432	1,750	9,925,515	439	2,023,634	89	20.4
1993	24,625	207,545,712	8,428	1,750	10,015,335	407	2,101,090	85	21.0
1992	26,591	224,645,125	8,448	1,750	10,034,014	377	2,178,664	82	21.7
1991	31,184	259,593,433	8,325	1,750	11,114,323	356	2,624,562	84	23.6
1990	34,996	284,285,169	8,123	1,750	11,732,003	335	3,108,074	89	26.5
1989	40,361	316,113,982	7,832	1,750	12,896,015	320	3,867,641	96	30.0
1988	44,414	330,107,637	7,433	1,750	13,573,541	306	3,713,934	84	27.4
1987	51,137	368,998,593	7,216	1,750	15,074,556	295	4,567,757	89	30.3
1986	57,254	412,204,849	7,200	1,750	16,282,037	284	5,132,377	90	31.5
1985	68,985	497,375,007	7,210	1,750	19,091,276	277	6,206,936	90	32.5
1984	83,001	590,397,400	7,113	1,750	22,644,664	273	7,668,144	92	33.9
1983	96,653	690,361,703	7,143	1,750	26,056,205	270	8,845,939	92	33.9
1982	117,523	827,089,956	7,038	1,750	30,955,204	263	10,948,419	93	35.4
1981	148,736	1,024,251,676	6,886	1,750	38,444,235	258	14,255,616	96	37.1
1980	184,565	1,231,600,981	6,673	1,750	47,581,217	258	18,619,207	101	39.1
1979	232,506	1,528,719,752	6,575	1,750	61,017,427	262	24,248,104	104	39.7
1978	279,090	1,821,405,372	6,526	1,750	180,510,974	647	70,188,033	251	38.9
1977	325,667	2,057,667,977	6,318	1,750	188,575,236	579	77,823,290	239	41.3
1976	293,198	1,627,743,538	5,552	1,750	144,804,539	494	52,146,563	178	36.0
1975	300,737	1,595,872,105	5,307	1,750	131,862,741	438	50,521,381	168	38.3
1974	309,254	1,610,657,680	5,208	1,750	109,059,535	353	49,905,503	161	45.8
1973	301,463	1,549,691,380	5,141	750	129,296,560	429	60,595,578	201	46.9
1972	291,928	1,453,667,550	4,980	750	120,907,986	414	58,847,115	202	48.7
1971	56,165	121,914,484	2,171	750	18,058,122	322	8,289,540	148	45.9
1970	62,400	130,926,208	2,098	750	17,590,024	282	8,547,588	137	48.6

**TABLE 2**  
**Homeowners Property Tax Assistance Statistics**  
**COMPARISON BY SIZE OF HOUSEHOLD INCOME**  
**2001 Claim Year**

Household Income Class	Number of Claimants	Cumulative Number	Percent Cumulative	Household Income	Property Tax Paid	Amount of Assistance	Percent Cumulative	Average Assistance
Not more than \$1,000	789	789	0.6	\$ -1,948,708	\$ 526,860	\$ 308,417	1.0	\$ 391
\$ 1,001 to 2,000	1,045	1,834	1.3	1,498,003	732,085	420,882	2.3	403
2,001 to 3,000	477	2,311	1.7	1,158,016	398,291	199,966	2.9	419
3,001 to 4,000	304	2,615	1.9	1,061,518	232,782	124,997	3.3	411
4,001 to 5,000	543	3,158	2.3	2,467,227	405,852	216,787	4.0	399
5,001 to 6,000	933	4,091	2.9	5,186,681	637,691	377,367	5.2	404
6,001 to 7,000	1,606	5,697	4.1	10,465,788	1,111,895	648,411	7.2	404
7,001 to 8,000	2,644	8,341	6.0	19,970,968	1,774,918	1,061,570	10.5	402
8,001 to 9,000	10,728	19,069	13.6	91,776,561	5,792,497	4,149,458	23.6	387
9,001 to 10,000	5,294	24,363	17.4	50,307,077	2,934,114	2,034,497	30.0	384
10,001 to 11,000	5,313	29,676	21.2	55,841,701	3,108,341	2,011,962	36.3	379
11,001 to 12,000	5,560	35,236	25.2	63,980,763	3,372,257	2,052,861	42.7	369
12,001 to 13,000	5,545	40,781	29.1	69,336,949	3,495,457	1,988,981	49.0	359
13,001 to 14,000	5,671	46,452	33.2	76,564,017	3,624,153	1,960,201	55.1	346
14,001 to 15,000	6,706	53,158	38.0	97,553,405	4,625,435	2,218,628	62.1	331
15,001 to 16,000	6,700	59,858	42.8	103,735,316	4,377,403	2,049,387	68.6	306
16,001 to 17,000	6,089	65,947	47.1	100,495,438	4,089,307	1,706,590	73.9	280
17,001 to 18,000	6,041	71,988	51.4	105,768,084	3,974,025	1,486,641	78.6	246
18,001 to 19,000	5,925	77,913	55.7	109,606,915	4,089,214	1,308,815	82.7	221
19,001 to 20,000	5,975	83,888	60.0	116,473,920	4,211,068	1,145,492	86.3	192
20,001 to 21,000	5,717	89,605	64.0	117,175,210	4,073,474	925,663	89.2	162
21,001 to 22,000	5,348	94,953	67.9	115,004,665	3,836,661	744,949	91.5	139
22,001 to 23,000	5,293	100,246	71.6	119,093,909	3,871,287	622,790	93.5	118
23,001 to 24,000	5,055	105,301	75.3	118,791,528	3,986,925	488,687	95.0	97
24,001 to 25,000	4,745	110,046	78.6	116,246,741	3,743,221	383,392	96.2	81
25,001 to 26,000	4,474	114,520	81.8	114,058,199	3,381,083	293,372	97.2	66
26,001 to 27,000	4,032	118,552	84.7	106,801,408	3,128,345	202,770	97.8	50
27,001 to 28,000	3,791	122,343	87.4	104,236,294	3,073,666	172,918	98.3	46
28,001 to 29,000	3,431	125,774	89.9	97,785,257	2,779,541	128,374	98.7	37
29,001 to 30,000	3,156	128,930	92.1	93,096,428	2,451,609	109,135	99.1	35
30,001 to 31,000	2,835	131,765	94.2	86,447,403	2,324,231	91,173	99.4	32
31,001 to 32,000	2,570	134,335	96.0	80,924,643	2,231,327	72,523	99.6	28
32,001 to 33,000	2,153	136,488	97.5	69,945,765	1,790,850	54,483	99.8	25
33,001 to 34,000	1,766	138,254	98.8	59,134,372	1,487,903	40,026	99.9	23
34,001 to 35,000	1,401	139,655	99.8	48,313,522	1,206,988	26,738	100.0	19
35,001 to 35,251	272	139,927	100.0	9,555,759	239,289	5,231	100.0	19
Total	139,927	139,927	100.0	\$2,537,910,742	\$ 97,120,045	\$31,834,134	100.0	\$ 228

**TABLE 3**  
**Homeowners Property Tax Assistance Statistics**  
**COMPARISON BY YEAR OF BIRTH**  
**2001 Claim Year**

Year of Birth	Number of Claimants	Household Income Class	Property Tax Paid	Amount of Assistance	Average Assistance
1950 and after	2,958	\$ 39,906,706	\$ 2,455,869	\$ 989,045	\$ 334
1945 through 1949	1,792	24,387,758	1,372,885	583,218	325
1940 through 1944	2,674	36,351,974	1,895,648	842,924	315
1935 through 1939	15,914	282,805,091	12,650,292	3,756,874	236
1930 through 1934	28,146	521,560,732	21,009,366	6,256,064	222
1929	6,455	121,498,009	4,589,580	1,392,501	216
1928	6,351	118,776,810	4,574,389	1,374,710	216
1927	6,647	124,414,575	4,635,024	1,437,004	216
1926	6,614	124,415,365	4,488,763	1,420,139	215
1925	6,579	123,814,584	4,339,665	1,412,633	215
1924	6,685	126,872,472	4,495,722	1,413,201	211
1923	6,453	121,640,901	4,117,637	1,369,166	212
1922	6,121	114,439,487	3,990,607	1,320,777	216
1921	5,798	109,347,239	3,853,239	1,230,043	212
1920	5,269	98,306,955	3,376,872	1,138,042	216
1919	4,390	81,016,774	2,769,956	960,760	219
1918	3,725	69,287,191	2,259,748	805,221	216
1917	3,169	57,660,598	1,899,125	707,730	223
1916	2,704	48,686,627	1,709,596	609,935	226
1915	2,312	41,283,419	1,493,807	532,935	231
1914	2,055	35,952,300	1,166,314	478,848	233
1913	1,645	28,217,952	955,726	393,833	239
1912	1,392	22,941,840	765,100	342,910	246
1911	981	16,188,427	553,428	242,505	247
1910	762	12,468,109	407,235	189,573	249
1909	603	9,579,632	332,625	157,799	262
1908	405	6,074,683	208,311	107,930	266
1907	294	4,608,587	148,096	79,309	270
1906	190	2,999,430	87,432	48,366	255
1905	148	2,126,979	59,117	40,067	271
1904	90	1,407,256	39,686	22,341	248
1903	68	937,028	35,618	21,149	311
1902	39	510,420	18,344	12,218	313
1901	31	454,005	36,641	9,124	294
1900 and prior	112	1,730,098	77,575	29,895	267
not available	356	5,240,728	251,008	105,346	296
Total	139,927	\$ 2,537,910,741	\$ 97,120,046	\$ 31,834,135	\$ 228

**TABLE 4**  
**Homeowners Property Tax Assistance**  
**COMPARISON BY COUNTY**  
**2001 Claim Year**

County	Number of Claimants	Household Income		Assistance Paid		Property Taxes	
		Total	Average	Total	Average	Total	Average
Alameda	4,511	\$ 80,139,063	\$ 17,765	\$ 1,052,438	\$ 233	\$ 2,974,937	\$ 659
Alpine	**	66,170	13,234	1,711	342	4,298	860
Amador	258	5,098,573	19,762	51,953	201	203,268	788
Butte	2,000	36,817,855	18,409	436,159	218	1,200,185	600
Calaveras	400	7,492,386	18,731	88,597	221	334,627	837
Colusa	121	1,965,669	16,245	28,977	239	52,458	434
Contra Costa	3,131	58,769,046	18,770	685,732	219	2,377,285	759
Del Norte	217	3,589,821	16,543	52,387	241	108,821	501
El Dorado	798	15,689,765	19,661	167,393	210	715,748	897
Fresno	4,932	80,658,818	16,354	1,224,160	248	2,612,898	530
Glenn	159	2,665,254	16,763	37,206	234	92,730	583
Humboldt	977	17,068,363	17,470	232,721	238	767,307	785
Imperial	625	8,858,239	14,173	165,905	265	267,909	429
Inyo	192	3,765,250	19,611	38,370	200	116,492	607
Kern	6,168	101,332,877	16,429	1,420,061	230	2,875,070	466
Kings	659	10,362,211	15,724	156,645	238	293,631	446
Lake	886	14,664,704	16,552	217,700	246	533,497	602
Lassen	138	2,312,535	16,758	32,776	238	83,873	608
Los Angeles	33,691	591,950,485	17,570	8,043,631	239	23,262,462	690
Madera	725	12,726,570	17,554	164,804	227	488,663	674
Marin	511	10,203,172	19,967	109,426	214	528,372	1,034
Mariposa	226	4,241,224	18,766	50,446	223	187,052	828
Mendocino	504	8,740,667	17,343	125,383	249	374,380	743
Merced	1,244	21,232,856	17,068	298,952	240	759,564	611
Modoc	130	2,089,347	16,072	29,472	227	47,491	365
Mono	**	454,624	20,665	4,065	185	15,307	696
Monterey	1,007	19,548,351	19,412	213,056	212	765,356	760
Napa	312	6,130,991	19,651	66,183	212	211,274	677
Nevada	538	10,443,262	19,411	113,095	210	525,175	976
Orange	9,369	186,614,275	19,918	1,992,206	213	7,271,421	776
Placer	1,168	23,522,309	20,139	232,525	199	1,107,819	948
Plumas	129	2,443,887	18,945	26,497	205	80,231	622
Riverside	9,431	178,969,167	18,977	1,988,289	211	6,562,621	696
Sacramento	6,363	116,669,625	18,336	1,433,046	225	4,095,062	644
San Benito	117	2,132,210	18,224	26,316	225	90,212	771
San Bernardino	8,674	152,278,450	17,556	2,009,071	232	5,356,486	618
San Diego	10,862	211,092,106	19,434	2,309,968	213	8,585,319	790
San Francisco	1,947	34,738,340	17,842	476,942	245	1,881,404	966
San Joaquin	2,743	47,655,301	17,373	653,268	238	1,599,055	583
San Luis Obispo	1,372	27,256,710	19,866	281,249	205	1,325,306	966
San Mateo	1,732	32,894,159	18,992	403,165	233	1,562,888	902
Santa Barbara	1,531	29,057,026	18,979	340,825	223	1,218,901	796
Santa Clara	3,183	60,439,093	18,988	702,894	221	2,381,255	748
Santa Cruz	737	13,508,388	18,329	166,395	226	580,605	788
Shasta	1,792	31,418,918	17,533	408,302	228	1,114,729	622
Sierra	**	535,849	18,478	5,972	206	18,597	641
Siskiyou	796	13,714,208	17,229	181,059	227	392,286	493
Solano	1,121	21,347,022	19,043	239,681	214	838,755	748
Sonoma	1,803	35,239,418	19,545	372,548	207	1,679,442	931
Stanislaus	2,287	38,997,975	17,052	567,141	248	1,449,547	634
Sutter	380	6,490,946	17,081	92,481	243	236,434	622
Tehama	581	9,986,901	17,189	134,308	231	307,401	529
Trinity	161	2,728,410	16,947	40,627	252	97,411	605
Tulare	2,452	40,792,382	16,636	571,305	233	1,273,421	519
Tuolumne	501	9,551,108	19,064	104,216	208	398,192	795
Ventura	2,480	49,355,710	19,901	515,282	208	2,125,506	857
Yolo	547	10,084,523	18,436	115,966	212	305,840	559
Yuba	353	5,651,942	16,011	85,288	242	245,097	694
Unallocated*	199	3,666,235	18,423	47,899	241	158,673	797
Total	139,871	\$ 2,537,910,741	\$ 18,145	\$ 31,834,135	\$ 228	\$ 97,120,046	\$ 694

\* Unable to determine county of residence from tax return.

\*\* Fewer than 50 claimants.

**TABLE 5**  
**Renters Property Tax Assistance Statistics**  
**COMPARISON BY CLAIM YEARS**  
**1977-2001 Years**

Calendar Year	Number of Claimants	Total Household Income	Average Household Income	Amount of Assistance	
				Total	Average
2001	465,866	\$ 4,830,090,213	\$ 10,368	\$ 143,401,070	\$ 308
2000	477,416	4,808,659,371	10,072	251,038,764	526
1999	266,651	2,776,358,839	10,412	54,515,560	204
1998	119,116	937,874,829	7,874	10,417,251	87
1997	132,809	1,034,205,029	7,787	11,933,242	90
1996	136,108	1,052,938,733	7,736	12,564,812	92
1995	133,145	1,023,124,721	7,684	12,786,077	96
1994	131,931	1,012,970,739	7,678	12,717,888	96
1993	134,616	1,049,399,862	7,796	12,216,090	91
1992	138,383	1,086,691,212	7,853	12,100,795	87
1991	151,332	1,174,929,597	7,764	13,752,711	91
1990	163,395	1,233,461,712	7,549	16,353,042	100
1989	176,772	1,288,432,917	7,289	19,519,196	110
1988	178,417	1,235,280,627	6,924	17,340,891	97
1987	193,972	1,303,394,681	6,719	20,594,827	106
1986	206,841	1,349,301,634	6,523	23,966,340	116
1985	224,883	1,425,335,413	6,338	28,274,851	126
1984	241,974	1,488,514,976	6,152	32,397,065	134
1983	255,187	1,544,444,929	6,052	35,351,121	139
1982	281,382	1,644,192,035	5,843	41,397,072	147
1981	290,799	1,626,981,425	5,595	45,328,102	156
1980	288,722	1,504,574,372	5,211	48,188,422	167
1979	261,449	1,306,548,302	4,997	44,795,652	171
1978	78,672	284,735,734	3,619	5,239,948	67
1977	90,405	315,103,519	3,485	6,762,803	75

**TABLE 6**  
**Renters Property Tax Assistance Statistics**  
**COMPARISON BY SIZE OF HOUSEHOLD INCOME**  
**2001 Claim Year**

Household Income Class	Number of Claimants	Cumulative Number	Percent Cumulative	Household Income	Property Tax Paid*	Amount of Assistance	Percent Cumulative	Average Assistance
Not More than \$1000	11,788	11,788	2.5	\$ 8,233,514	\$ 2,947,000	\$ 4,030,953	2.8	\$ 342
\$ 1,001 to 2,000	5,203	16,991	3.6	7,202,455	1,300,750	1,758,839	4.0	338
2,001 to 3,000	4,316	21,307	4.6	10,962,766	1,079,000	1,450,302	5.0	336
3,001 to 4,000	3,333	24,640	5.3	11,850,991	833,250	1,115,696	5.8	335
4,001 to 5,000	4,549	29,189	6.3	20,655,269	1,137,250	1,528,305	6.9	336
5,001 to 6,000	6,885	36,074	7.7	38,453,158	1,721,250	2,342,253	8.5	340
6,001 to 7,000	14,865	50,939	10.9	96,664,649	3,716,250	5,092,003	12.1	343
7,001 to 8,000	36,788	87,727	18.8	277,563,780	9,197,000	12,655,718	20.9	344
8,001 to 9,000	191,913	279,640	60.0	1,626,550,737	47,978,250	66,324,096	67.2	346
9,001 to 10,000	32,794	312,434	67.1	309,720,508	8,198,500	10,944,891	74.8	334
10,001 to 11,000	26,936	339,370	72.8	280,938,644	6,734,000	8,662,107	80.8	322
11,001 to 12,000	13,870	353,240	75.8	159,665,855	3,467,500	4,274,603	83.8	308
12,001 to 13,000	11,967	365,207	78.4	149,532,519	2,991,750	3,547,020	86.3	296
13,001 to 14,000	10,383	375,590	80.6	140,170,408	2,595,750	2,946,132	88.3	284
14,001 to 15,000	23,305	398,895	85.6	341,364,094	5,826,250	6,225,412	92.7	267
15,001 to 16,000	14,893	413,788	88.8	228,955,734	3,723,250	3,787,844	95.3	254
16,001 to 17,000	7,859	421,647	90.5	129,668,286	1,964,750	1,770,766	96.6	225
17,001 to 18,000	6,475	428,122	91.9	113,215,779	1,618,750	1,295,688	97.5	200
18,001 to 19,000	5,340	433,462	93.0	98,744,651	1,335,000	942,040	98.1	176
19,001 to 20,000	4,741	438,203	94.1	92,414,961	1,185,250	724,077	98.6	153
20,001 to 21,000	4,151	442,354	95.0	85,082,358	1,037,750	532,132	99.0	128
21,001 to 22,000	3,706	446,060	95.7	79,696,282	926,500	408,312	99.3	110
22,001 to 23,000	3,229	449,289	96.4	72,637,284	807,250	298,555	99.5	92
23,001 to 24,000	2,916	452,205	97.1	68,527,627	729,000	220,702	99.6	76
24,001 to 25,000	2,436	454,641	97.6	59,681,139	609,000	153,650	99.7	63
25,001 to 26,000	2,146	456,787	98.1	54,718,305	536,500	110,107	99.8	51
26,001 to 27,000	1,790	458,577	98.4	47,392,032	447,500	70,461	99.9	39
27,001 to 28,000	1,493	460,070	98.8	41,043,303	373,250	52,868	99.9	35
28,001 to 29,000	1,293	461,363	99.0	36,853,046	323,250	37,248	99.9	29
29,001 to 30,000	1,085	462,448	99.3	31,994,957	271,250	28,895	100.0	27
30,001 to 31,000	943	463,391	99.5	28,756,516	235,750	23,292	100.0	25
31,001 to 32,000	794	464,185	99.6	24,989,055	198,500	17,204	100.0	22
32,001 to 33,000	627	464,812	99.8	20,364,706	156,750	12,089	100.0	19
33,001 to 34,000	567	465,379	99.9	18,992,865	141,750	9,761	100.0	17
34,001 to 35,000	421	465,800	100.0	14,513,015	105,250	6,099	100.0	14
35,001 to 35,251	66	465,866	100.0	2,318,965	16,500	953	100.0	14
Total	465,866	465,866	100.0	\$ 4,830,090,213	\$ 116,466,500	\$ 143,401,073	100.0	\$ 308

\*The renter statutory property tax equivalent is \$250.

**TABLE 7**  
**Renters Property Tax Assistance Statistics**  
**COMPARISON BY YEAR OF BIRTH**  
**2001 Claim Year**

Year of Birth	Number of Claimants	Household Income	Property Tax Paid*	Amount of Assistance	Average Assistance
1950 and after	100,659	\$ 892,049,564	\$ 25,164,750	\$ 32,987,063	\$ 328
1945 through 1949	28,702	262,727,838	7,175,500	9,365,655	326
1940 through 1944	29,150	267,760,355	7,287,500	9,521,527	327
1935 through 1939	51,846	537,952,882	12,961,500	15,769,209	304
1930 through 1934	67,105	736,915,049	16,776,250	20,060,936	299
1929	13,662	152,646,666	3,415,500	4,063,131	297
1928	13,687	152,398,669	3,421,750	4,073,490	298
1927	13,477	152,565,885	3,369,250	3,986,821	296
1926	13,290	151,252,433	3,322,500	3,920,359	295
1925	13,137	149,063,239	3,284,250	3,882,545	296
1924	12,685	144,823,127	3,171,250	3,733,287	294
1923	11,856	136,331,138	2,964,000	3,473,513	293
1922	11,005	126,628,468	2,751,250	3,225,889	293
1921	10,258	119,956,644	2,564,500	2,975,262	290
1920	9,970	116,201,173	2,492,500	2,902,305	291
1919	8,046	94,971,526	2,011,500	2,325,743	289
1918	7,185	85,935,801	1,796,250	2,061,932	287
1917	6,311	74,003,402	1,577,750	1,827,998	290
1916	5,496	65,527,872	1,374,000	1,574,173	286
1915	4,806	56,801,499	1,201,500	1,387,416	289
1914	4,388	51,298,509	1,097,000	1,275,072	291
1913	3,703	43,348,508	925,750	1,074,486	290
1912	4,037	44,160,125	1,009,250	1,218,201	302
1911	2,457	28,548,336	614,250	719,277	293
1910	2,029	22,887,295	507,250	602,220	297
1909	1,552	17,511,835	388,000	461,922	298
1908	1,151	13,484,216	287,750	334,540	291
1907	876	9,554,689	219,000	264,171	302
1906	669	7,152,177	167,250	203,758	305
1905	475	5,089,008	118,750	144,846	305
1904	341	3,499,695	85,250	106,494	312
1903	244	2,520,891	61,000	75,470	309
1902	179	1,887,492	44,750	55,739	311
1901	142	1,411,337	35,500	44,765	315
1900 and prior not available	1,250	11,574,538	312,500	404,746	324
	10,040	89,648,332	2,510,000	3,297,109	328
Total	465,866	\$ 4,830,090,213	\$ 116,466,500	\$ 143,401,070	\$ 308

\*The renter statutory property tax equivalent is \$250.

**TABLE 8**  
**Renters Property Tax Assistance Statistics**  
**COMPARISON BY COUNTY**  
**2001 Claim Year**

County	Number of Claimants	Household Income		Assistance Paid		Property Taxes	
		Total	Average	Total	Average	Total	Average
Alameda	20,722	\$ 207,645,354	\$ 10,021	\$ 6,460,890	\$ 312	\$ 5,180,500	\$ 250
Alpine	**	37,571	9,393	1,349	337	1,000	250
Amador	276	3,291,294	11,925	80,324	291	69,000	250
Butte	3,425	36,841,139	10,757	1,033,744	302	856,250	250
Calaveras	366	4,269,891	11,666	105,679	289	91,500	250
Colusa	125	1,356,294	10,850	38,022	304	31,250	250
Contra Costa	8,478	87,997,502	10,380	2,578,087	304	2,119,500	250
Del Norte	639	6,583,890	10,303	198,066	310	159,750	250
El Dorado	1,062	13,405,536	12,623	286,822	270	265,500	250
Fresno	16,313	155,856,754	9,554	5,226,551	320	4,078,250	250
Glenn	344	3,651,400	10,615	105,675	307	86,000	250
Humboldt	2,053	21,764,872	10,601	629,978	307	513,250	250
Imperial	1,660	16,352,550	9,851	530,508	320	415,000	250
Inyo	331	4,402,560	13,301	87,009	263	82,750	250
Kern	12,125	117,994,981	9,732	3,861,520	318	3,031,250	250
Kings	1,381	13,521,750	9,791	441,998	320	345,250	250
Lake	1,246	13,392,123	10,748	376,774	302	311,500	250
Lassen	177	1,911,947	10,802	53,791	304	44,250	250
Los Angeles	162,700	1,589,631,298	9,770	51,501,126	317	40,675,000	250
Madera	1,001	10,532,220	10,522	303,898	304	250,250	250
Marin	1,188	14,636,140	12,320	332,476	280	297,000	250
Mariposa	155	1,805,690	11,650	44,834	289	38,750	250
Mendocino	1,150	12,419,190	10,799	346,623	301	287,500	250
Merced	2,960	29,352,602	9,916	928,084	314	740,000	250
Modoc	78	810,627	10,393	23,510	301	19,500	250
Mono	**	233,233	14,577	3,872	242	4,000	250
Monterey	2,285	27,863,352	12,194	641,708	281	571,250	250
Napa	702	9,357,269	13,329	186,743	266	175,500	250
Nevada	758	9,998,262	13,190	201,938	266	189,500	250
Orange	26,759	287,192,360	10,733	8,100,310	303	6,689,750	250
Placer	2,086	25,775,621	12,356	581,509	279	521,500	250
Plumas	215	2,280,625	10,608	64,921	302	53,750	250
Riverside	14,760	174,484,187	11,821	4,208,098	285	3,690,000	250
Sacramento	22,629	236,571,862	10,454	6,919,435	306	5,657,250	250
San Benito	145	1,690,709	11,660	42,868	296	36,250	250
San Bernardino	18,523	200,614,820	10,831	5,564,597	300	4,630,750	250
San Diego	35,891	393,952,466	10,976	10,708,113	298	8,972,750	250
San Francisco	24,851	260,994,546	10,502	7,662,952	308	6,212,750	250
San Joaquin	12,628	123,643,281	9,791	4,014,056	318	3,157,000	250
San Luis Obispo	2,098	26,621,856	12,689	573,834	274	524,500	250
San Mateo	3,922	45,894,309	11,702	1,120,994	286	980,500	250
Santa Barbara	3,296	39,389,377	11,951	937,348	284	824,000	250
Santa Clara	16,455	173,262,138	10,529	5,054,817	307	4,113,750	250
Santa Cruz	2,227	26,889,150	12,074	632,459	284	556,750	250
Shasta	2,764	29,804,766	10,783	836,438	303	691,000	250
Sierra	**	350,869	11,318	8,900	287	7,750	250
Siskiyou	819	8,721,089	10,648	247,633	302	204,750	250
Solano	3,312	34,884,724	10,533	999,040	302	828,000	250
Sonoma	4,298	55,188,971	12,841	1,167,064	272	1,074,500	250
Stanislaus	7,013	72,906,976	10,396	2,161,003	308	1,753,250	250
Sutter	921	9,875,662	10,723	278,849	303	230,250	250
Tehama	739	7,870,027	10,650	225,187	305	184,750	250
Trinity	173	1,791,981	10,358	53,694	310	43,250	250
Tulare	4,522	46,727,872	10,333	1,398,594	309	1,130,500	250
Tuolumne	757	8,907,827	11,767	217,818	288	189,250	250
Ventura	5,518	67,283,412	12,193	1,545,670	280	1,379,500	250
Yolo	2,185	23,238,353	10,635	667,049	305	546,250	250
Yuba	1,381	13,112,578	9,495	444,117	322	345,250	250
Unallocated*	1,228	13,250,568	10,790	352,104	287	307,000	250
Total	465,866	\$ 4,830,090,213	\$ 10,368	\$ 143,401,070	\$ 308	\$ 116,466,500	\$ 250

\* Unable to determine county of residence from tax return.

\*\* Fewer than 50 claimants.

**TABLE 9**  
**Homeowners and Renters Property Tax Assistance Statistics**  
**TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME**  
**2001 Claim Year**

Household Income Class	Homeowners			Renters			Grand Total
	Claimants Age 62 and Over	Blind and Disabled	Total	Claimants Age 62 and Over	Blind and Disabled	Total	
Not more than \$1,000	708	81	789	6,212	5,576	11,788	12,577
\$ 1,001 to 2,000	956	89	1,045	3,472	1,731	5,203	6,248
2,001 to 3,000	429	48	477	2,096	2,220	4,316	4,793
3,001 to 4,000	254	50	304	2,032	1,301	3,333	3,637
4,001 to 5,000	499	44	543	2,807	1,742	4,549	5,092
5,001 to 6,000	831	102	933	4,441	2,444	6,885	7,818
6,001 to 7,000	1,427	179	1,606	9,834	5,031	14,865	16,471
7,001 to 8,000	2,320	324	2,644	20,786	16,002	36,788	39,432
8,001 to 9,000	8,533	2,195	10,728	103,630	88,283	191,913	202,641
9,001 to 10,000	4,803	491	5,294	17,291	15,503	32,794	38,088
10,001 to 11,000	4,906	407	5,313	13,409	13,527	26,936	32,249
11,001 to 12,000	5,174	386	5,560	9,988	3,882	13,870	19,430
12,001 to 13,000	5,186	359	5,545	8,741	3,226	11,967	17,512
13,001 to 14,000	5,321	350	5,671	7,993	2,390	10,383	16,054
14,001 to 15,000	6,220	486	6,706	19,717	3,588	23,305	30,011
15,001 to 16,000	6,258	442	6,700	11,880	3,013	14,893	21,593
16,001 to 17,000	5,769	320	6,089	6,389	1,470	7,859	13,948
17,001 to 18,000	5,748	293	6,041	5,208	1,267	6,475	12,516
18,001 to 19,000	5,703	222	5,925	4,513	828	5,341	11,266
19,001 to 20,000	5,761	214	5,975	4,041	699	4,740	10,715
20,001 to 21,000	5,499	218	5,717	3,576	575	4,151	9,868
21,001 to 22,000	5,162	186	5,348	3,269	437	3,706	9,054
22,001 to 23,000	5,114	179	5,293	2,872	357	3,229	8,522
23,001 to 24,000	4,896	159	5,055	2,577	339	2,916	7,971
24,001 to 25,000	4,622	123	4,745	2,195	241	2,436	7,181
25,001 to 26,000	4,328	146	4,474	1,947	199	2,146	6,620
26,001 to 27,000	3,934	98	4,032	1,634	156	1,790	5,822
27,001 to 28,000	3,697	94	3,791	1,381	112	1,493	5,284
28,001 to 29,000	3,351	80	3,431	1,191	102	1,293	4,724
29,001 to 30,000	3,096	60	3,156	1,004	81	1,085	4,241
30,001 to 31,000	2,776	59	2,835	860	83	943	3,778
31,001 to 32,000	2,520	50	2,570	741	53	794	3,364
32,001 to 33,000	2,115	38	2,153	587	40	627	2,780
33,001 to 34,000	1,725	41	1,766	518	49	567	2,333
34,001 to 35,000	1,364	37	1,401	378	43	421	1,822
35,001 to 35,251	267	5	272	61	5	66	338
Total	131,272	8,655	139,927	289,271	176,595	465,866	605,793